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MINNESOTA STATE INDIVIDUAL INCOME TAX

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FOREWARD

This bulletin is a summary of the Minnesota Income Tax returns filed in 1980 for the 1979 tax year. The first section contains a summary of filing requirements and an explanation of terms used. These are followed by a summary analysis section and a family income section. The Statistical Appendix contains tables for returns filed in 1980, by size of Minnesota Gross Income, by size of Minnesota Taxable Income, by city and by county.

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1979 INDIVIDUAL INCOME TAX STATISTICS

Introduction

The individual income tax statistics in this bulletin were tabulated from the 1979 Individual Income Tax Returns filed in 1980.

SUMMARY OF FILING REQUIREMENTS

The income requirements for filing an individual income tax return for 1979 were as follows:

Filing Status	Gross Income
Single	$2,300
Single and 65 or over or blind	3,400
Single and 65 or over and blind	4,300
Married	3,400*
Married and one is 65 or over or blind	4,300*
Married and both are 65 or over or one is 65 or over and one is blind	5,100*
Married and both are blind	5,100*
Married and both are 65 or over and one is blind or one is 65 or over and both are blind	5,800*
Married and both are 65 or over and both are blind	6,400*

* Combined Gross Income

Every individual whose tax liability exceeded allowable credits regardless of income was required to file a return. If an individual's gross income was less than the appropriate amount listed above and the employer withheld taxes, the individual could file a Minnesota individual income tax return to get a refund of those taxes.

EXPLANATION OF TERMS

I. Taxable and No-Tax Returns

The distinction between taxable and no-tax returns was based on whether or not a tax liability, as defined below, was reported on the return. On a no-tax return, a taxable income may have been reported, but the personal and dependent credits, the credit for income taxes paid to other states, the feedlot pollution control equipment credit, the political contribution credit and the low income credit reduced the liability to zero.

II. Filing Status

There were four filing statuses for individuals who filed 1979 individual income tax returns. These were as follows:

Single
Married, filing joint return (includes Married, filing separately, spouse does not file)
Married, filing separately on the combined return
Married, filing separate returns

On 1979 returns, married couples had the option of filing either jointly or separately regardless of whether they filed jointly or separately for federal income tax purposes. Married couples in which each spouse had an income usually filed separately because the couple's tax liability is lower if the tax rates are applied to the income of each spouse separately than if the tax rates are applied to the combined income of husband and wife. The same tax rate schedule applied to all types of filers. Married couples who filed separately could choose to file separately on the combined return or on separate returns.

On all tables in this bulletin except those in the Family Income Section, each spouse of a married couple which filed separately is counted separately, as an individual filer. In the Statistical Appendix each joint return is counted as one filer, married persons who filed separately on the combined return are counted as two filers, married persons who filed separately on two returns are counted as two filers, and each single person is counted as one filer. Only in the Family Income Section are married couples which filed separately treated as a single family unit. (See explanation on page 15).

III. Income and Deductions

A. Federal Adjusted Gross Income

In order to compute his Minnesota income tax liability, the taxpayer first entered on Line 1 of his Minnesota income tax return the federal adjusted gross income reported on Line 31 of the 1979 Federal Form 1040 or on Line 10 of the 1979 Short Form 1040A. If a married couple filed a joint federal return but they filed separately for Minnesota income tax purposes, each spouse reported what his federal adjusted gross income would have been had each filed separate federal returns.

B. Minnesota Gross Income

Certain modifications were required to be made to federal adjusted gross income in determining Minnesota gross income. These modifications do not apply to all taxpayers. Some of the required modifications are listed below.

1) Additions to federal adjusted gross income

The largest aggregate addition to federal adjusted gross income was the federal tax refund received in 1979. Because federal tax withheld or paid during 1979 was allowed as a deduction in determining Minnesota adjusted gross income, the refunds of federal taxes were reported as income to the extent that the deduction of federal income taxes resulted in a reduction of Minnesota income taxes paid in a previous year. In 1979, a total of $575,128,435 in federal income tax refunds was added to taxpayers' federal adjusted gross incomes to determine Minnesota gross income. Other additions to federal adjusted gross income amounted to $338,224,147. Generally these additions were expense, loss or exempt income items which were subtracted from gross income for federal income tax purposes but which were required to be included in gross income for state income tax purposes. These additions were made only by those taxpayers who subtracted these items from their gross income in determining their federal adjusted gross income for federal income tax purposes. The items included: moving expenses, if the taxpayer

moved out of Minnesota; employee business expenses incurred while a resident of another state or incurred in connection with income not taxable by Minnesota; farm losses which exceed the state limit on farm loss deductions; losses sustained on property or businesses located outside Minnesota; estate or trust losses sustained outside the state; and interest on bonds of another state or governmental unit of another state if the interest is exempt from federal taxation. Certain other expenses and losses were also required to be added to federal adjusted gross income in determining Minnesota gross income.

2) Subtractions from federal adjusted gross income

Certain income items which were taxable for federal income tax purposes and were included in federal adjusted gross income were exempt from the Minnesota income tax and were subtracted from federal adjusted gross income to determine Minnesota gross income. The total amount of these subtractions in 1979 was $2,092,630,557. Some of the items subtracted were: state income tax refunds if included in federal adjusted gross income; certain portions of military pay; interest on United States bonds which is exempted from state taxation by federal law; certain amounts of retirement pay; income and gains from property located outside Minnesota; losses sustained on property within Minnesota which have not already been subtracted from gross income in determining federal adjusted gross income; and gains of trusts or estates on property located outside Minnesota. Certain other income items may also be subtracted from federal adjusted gross income in determining Minnesota gross income.

For a more complete explanation of the additions and subtractions made in determining Minnesota gross income, see Pages 5 and 6 of the 1979 Individual Income Tax Forms and Instructions located at the end of this bulletin.

C. Federal Income Tax Deduction

A taxpayer was allowed to deduct from his Minnesota gross income the total amount of federal income tax paid or withheld during the taxable year, but he could not deduct any federal income tax on income that was not taxed by the State of Minnesota. If a taxpayer had more than one employer and more than $1,403.77 in F.I.C.A. tax was withheld, he deducted the excess over $1,403.77. If husband and wife filed separately, the federal income tax was deducted from the income of the person who actually paid the tax. The federal income tax was deducted from Minnesota gross income to arrive at Minnesota adjusted gross income.

D. Minnesota Adjusted Gross Income

Minnesota adjusted gross income is equal to Minnesota gross income minus the federal tax deduction. Minnesota adjusted gross income is the basis for determining the standard deduction.

E. Personal Deductions

Taxpayers had the option of taking the standard deduction or of itemizing personal deductions - with the exception that in the case of married couples filing separately both spouses had to take the same type of deduction. One spouse could not itemize deductions while the other

spouse took the standard deduction. The standard deduction was equal to 10% of Minnesota adjusted gross income, with a maximum of $2,000 for a person with a Minnesota adjusted gross income of $20,000 or more. Both spouses of a married couple filing separately were allowed to take a standard deduction of up to $2,000. Taxpayers who chose to itemize deductions were allowed to deduct unreimbursed medical and dental expenses, taxes-including Minnesota real estate taxes, car licenses, gasoline tax, sales tax and federal telephone tax-interest paid, contributions, casualty or theft losses, union dues and tax return preparation fees. Married couples filing separately on the combined return were permitted to apportion itemized deductions between the spouses in such a manner as to minimize the combined tax liability of the couple. For married couples filing separate returns, each spouse was allowed to deduct only those expenses actually paid by that spouse with the exception that deductible expenses paid from joint funds were allowed to be apportioned between the spouses.

F. Taxable Income

Personal deductions-either standard or itemized-were subtracted from Minnesota adjusted gross income to arrive at taxable income. If taxable income was less than $20,000, the gross tax was determined by use of a look-up table provided in the instructions. If taxable income was $20,000 or over, the schedule of tax rates was used.

IV. Tax Liability

In 1979 for the first time, the tax brackets were indexed by 85% of the Minneapolis - St. Paul All Consumer Price Index (11.9%).

The rates of the individual income tax for taxable year 1979 were as follows:

Taxable Income			Rate of Tax
$ 1	-	551	1.6%
552	-	1,102	2.2
1,103	-	2,203	3.5
2,204	-	3,304	5.8
3,305	-	4,405	7.3
4,406	-	5,506	8.8
5,507	-	7,708	10.2
7,709	-	9,910	11.5
9,911	-	13,764	12.8
13,765	-	22,022	14.0
22,023	-	30,280	15.0
30,281	-	44,043	16.0
$44,044	And Over		17.0

The gross tax is calculated by applying the above tax rates to the taxpayer's taxable income. After the gross tax was calculated, the non-refundable credits (personal and dependent credits, credit for income tax paid to other states, pollution control equipment credit, political contributions credit, homemaker credit, residential energy credit and the low income credit) were subtracted to arrive at the tax liability as shown in the statistical tables.

It should be noted that the tax liability in the Statistical Appendix for each married person who filed separately on the combined return is an approximate amount because of the manner in which the net tax was reported on the return. After the gross tax was determined for each spouse, the gross tax amounts were combined, and the combined nonrefundable credits for both spouses were subtracted from the combined gross tax to arrive at a combined net tax liability for the couple. Since the data in the Statistical Appendix is tabulated by individual filer rather than by married couple, it was necessary to apportion the nonrefundable credits between the spouses in order to derive a net tax liability amount for each individual. An arbitrary assignment of the nonrefundable credits was made in the computer program which generated the statistical reports. The credits were applied against the tax of the spouse with the higher gross tax, with any excess being applied to the other spouse's liability.

V. Credits

A. Nonrefundable Credits - Nonrefundable credits are credits against the gross tax liability which can only reduce a taxpayer's liability to zero- if these credits exceed the tax liability, the excess credits cannot be refunded to the taxpayer.

1) Personal and Dependent Credits

The State of Minnesota allowed a nonrefundable personal credit against the tax rather than a personal exemption against taxable income as on the federal income tax return. In 1979, a credit of $55 was allowed for the taxpayer, his spouse and each of his dependents. Additional credits of $55 each were allowed for every taxpayer, spouse or dependent who was 65 or over, blind, deaf and/or quadriplegic.

The apportionment of credits for part-year residents was no longer required.

Nonresidents were allowed to claim only that proportion of their personal and dependent credits determined by dividing their gross income from Minnesota by their gross income from all sources. Nonresidents were allowed at least $5 in personal and dependent credits.

In the tabulation of data by individual filer for married persons filing separately on the combined return, the total amount of personal and dependent credits was assigned to the spouse with the higher gross tax, with any excess being assigned to the other spouse.

2) Low Income Credit

Beginning with the 1975 return, a nonrefundable credit was allowed to taxpayers with low incomes which eliminated all or part of their tax liability. The tax liability was completely eliminated if the total household income (federal adjusted gross income plus certain nontaxable income items) of both the taxpayer and spouse was below the following exclusion levels based on the number of people in each household.

Number in Household	Income Exclusion
1	$ 5,500
2	7,000
3	8,000
4	8,900
5	9,600
6 or more	10,000

If the total household income of husband and wife was above the exclusion level, an alternative method of computing the tax was provided. The alternative tax was equal to 15% of the excess of the total household income over the exclusion level. If the tax computed using this alternative method was less than the gross tax computed from the tax rate schedule minus the other nonrefundable credits, the taxpayer was allowed to pay the alternative tax and take a credit for the difference between the alternative tax and the net tax computed in the regular manner.

The low income credit could be claimed only by one spouse of a married couple filing separately. Anyone who was a dependent of another taxpayer could not claim the credit. Dependent was defined as a person receiving more than half of his total support from another taxpayer.

The total household income used in computing the low income credit included: federal adjusted gross income with certain additions, and all nontaxable income including the 50% of net long term capital gains which was excluded from federal adjusted gross income, exempt interest income, dividend exclusions, cash public assistance and relief, all pensions and annuities, social security benefits, workers' compensation, unemployment benefits, nontaxable strike benefits and "loss of time" insurance benefits. For married couples, the income of both spouses from these sources must be added together in determining total household income.

The aggregate low income credit amounts reported on the tables in this bulletin include the total amount of the credits allowed both for taxpayers whose tax liability was completely forgiven and for taxpayers whose liability was reduced by application of the low income credit. On those tables in which the data is presented by individual filer, the low income credit taken by a married couple filing separately was assigned to the husband's record.

3) Credit for Income Tax Paid to Other States

A nonrefundable credit was allowed to Minnesota residents for income taxes paid to other states on income from wages or professional services, excluding the states of Arizona, California, Indiana, Maryland, Michigan, New Mexico, West Virginia, and the District of Columbia.

The credit was determined by computing the percentage that the gross income earned in another state bears to Minnesota gross income. This percentage was multiplied by the Minnesota gross tax minus personal credits to arrive at the credit for income tax paid

to other states. The credit could not exceed the amount of tax actually paid to the other state and could not reduce the Minnesota income tax to less than it would have been if the income earned in the other state(s) had not been used in computing Minnesota taxable income.

A credit against the Minnesota income tax was also allowed to residents of Arizona, California, Indiana, Maryland, Michigan, New Mexico, West Virginia, and the District of Columbia for the income taxes paid in these other states on income from wages earned in Minnesota. The credit was determined by computing the percentage that wage income earned in Minnesota bears to total income from all sources. This percentage was multiplied by the tax liability due in the taxpayer's state of residence to arrive at the credit allowable for income tax paid to other states.

The total amount of credit claimed on 11,732 returns for 1979 was $2,841,861. This item is not shown separately on the tables in the Statistical Appendix.

Minnesota's reciprocity agreements with Wisconsin and North Dakota provide that compensation received by residents of these states for the performance of services within Minnesota is excluded from Minnesota gross income to the extent that the compensation is subject to income tax in the state of residence. Wisconsin and North Dakota allow a similar exclusion of compensation received by Minnesota residents in those states.

4) Feedlot Pollution Control Equipment Credit

Beginning January 1, 1971, a credit of 10 percent of the cost of pollution control equipment was allowed to feedlot operators to control pollution. In 1979, 2,578 claimed a total feedlot pollution control equipment credit of $1,815,872. This item is not shown separately on the tables.

5) Political Contribution Credit

Beginning with the 1974 return an individual could claim a nonrefundable credit against the tax for political contributions in lieu of claiming the amount as an itemized deduction. This credit could be claimed only for contributions paid to a political candidate seeking nomination or election to a statewide office, a Minnesota legislative office, or a Minnesota Supreme Court or district court judicial office or paid to a political party which has candidates seeking these same offices. The candidate also must have signed an agreement with the Minnesota Board of Ethical Practices to limit campaign spending. The credit is equal to 50% of the contribution, with a maximum credit of $50. The maximum credit is $100 for a married couple filing a combined or joint return. For married persons filing separately on the combined return, the total amount of political contributions credit was assigned to the person with the higher gross tax for presentation in this report.

6) Homemaker Credit

Beginning with the 1978 return, families in which one unemployed parent stayed home to care for a child 12 years old or younger could claim a credit of $50. The federal adjusted gross income of the family must have been $25,000 or less to qualify for this credit. In 1979, 69,836 returns claimed a total homemaker credit of $3,496,400.

7) Residential Energy Credit

Beginning with the 1979 return, a residential energy credit of 20% was allowed for the first $10,000 of expenditures for renewable energy resources on a building in Minnesota containing six or fewer dwelling units. In 1979, 3,700 taxpayers claimed $868,700 for this credit.

B. Refundable Credits - Refundable credits are credits against the net tax liability remaining after the nonrefundable credits have been subtracted from the gross tax. If the refundable credits exceed the net tax liability, the excess amount of credit is refunded to the taxpayer.

1) Property Tax Refund

A separate statistical report, 1979 Property Tax Relief for Minnesotans, containing detailed information on the property tax refund and the people who claimed it is available from the Minnesota Department of Administration, Documents Section.

For 1979, a renter, a disabled person or a homeowner age 65 or over was allowed to take the full amount of their property tax refund as a credit against their individual income tax liability or receive the full amount as a refund. The Form M-1PR was filed with the individual income tax return if a credit was being claimed or was filed before August 31, 1980, if the full amount was to be refunded.

Homeowners under the age of 65 and not disabled were not permitted to use the amount of their property tax refund as a credit on their income tax. The property tax refund was refunded as a direct cash refund.

For 1979, 288,386 renters under age 65 claimed a total property tax refund of $69,195,624; 267,022 senior citizens and disabled persons claimed a total property tax refund of $65,998,837; and 266,771 homeowners under age 65 claimed a total property tax refund of $51,061,411. Of these amounts, 264,018 renters claimed $67,121,188 and 51,560 senior citizens claimed $12,075,772 credit on their 1979 individual income tax returns.

2) Exempt Agricultural Electricity Credit

Beginning in 1969, a refundable credit against the income tax was allowed to a person who paid Minnesota sales tax on the purchase of electricity used or consumed in agricultural production. For 1979, a total credit of $319,004 was claimed on 8,390 returns. This item is not shown separately on the tables in the Statistical Appendix.

3) Minnesota Child and Dependent Care Credit

Beginning in 1977, a credit equal to 50 percent of the amount claimed on the federal form 1040 for child and dependent care expenses could be claimed on the Minnesota individual income tax return. Certain restrictions applied. If a filer had only one dependent, no credit was allowed if the person's income was $15,000 or more; the maximum credit was $150. If a filer had two or more dependents, no credit was allowed if the person's income was $18,000 or more; the maximum credit was $300. In both cases, the maximum credit was reduced by $.05 for each dollar the person's income was over $12,000.

To be eligible for the credit, a married couple had to file a combined return and the income limitations applied to the combined income of the couple. In 1979, 13,556 taxpayers claimed $1,144,233 of this credit. This item is not shown separately on the tables in the Statistical Appendix.

VI. Number of Dependents

The number of dependents shown on the tables in the Statistical Appendix does not include the taxpayer and his spouse. Dependent was defined as an individual who received more than half of his support from the taxpayer during the year.

The taxpayer was asked to enter the number of his dependents in a block on the return. The inconsistency from year to year in taxpayers' completing the box and in the procedure to correct taxpayer errors is largely responsible for the change in the number of dependents from year to year. For 1970, each return was edited before data entry and the dependents listed were counted and coded manually. For 1971 to 1973 the procedures resulted in an incomplete count of dependents.

For returns from 1974 through 1977, the number of dependents was determined by a formula method using the amount of dollars claimed as personal and dependent credits. The results of this computer method appear to be quite accurate. For 1978 returns, the number of dependents were taken from the numbers reported by the taxpayers. For 1979 returns, the formula method was used again because the credit did not vary with usage as in 1978.

VII. $1 Check off

Beginning with the 1974 return, an individual whose tax liability was at least one dollar could designate that one dollar of his tax be paid into the state elections campaign fund. In the case of a joint return on which husband and wife had a combined tax liability of at least two dollars, each spouse could designate one dollar to the fund. The dollar could be designated either for the state election campaign fund's general account or for a specified political party.

VIII. Location of Residence

On the 1979 return, the taxpayer was asked to report his county and city of residence separately from his mailing address. Mailing address is not always a reliable indication of where people live, since the post office through which an individual receives his mail may be located in a community other than the one in which he lives. For example, if a person lives in a township, the name of the township is usually not the same as the mailing address.

NOTE: Detail may not add to total due to rounding and to the elimination of data in cells containing three or fewer returns so that information that could possibly identify an individual was not disclosed. Where possible, groups were combined to prevent disclosure.

TABLE A

INDIVIDUAL INCOME TAX
RATES, CREDITS, AND FILING REQUIREMENTS
SINCE 1933

Calendar Year	Normal Rates		Surtax	Filing Requirements		Personal Exemptions		
	Lowest	Highest		Married	Single	Married	Single	Dependent
1933-1936	1%	5%	-	$5,000	$5,000	$2,000	$1,200	$250
						Personal Credits		
						Married	Single	Dependent
1937-1942	1	10	-	5,000	5,000	$30	$10	$5
1943-1948	1	10	-	2,000	1,000	30	10	10
1949-1954*	1	10	5% before credits	2,000	1,000	30	10	10
1955-1956*	1	10	5% before credits 5% after credits	2,000	1,000	30	10	10
1957-1958	1	10	10% after credits	2,000	1,000	30	10	10
1959-1960	1	10.5	10% after credits	1,500	750	30	10	14
1961-1964	1**	10.5	15% after credits	1,500	750	30	10	15
1965-1970	1.5**	12	-	1,500	750	38	19	19
1971	1.55	13.5	-	1,800	1,000	40	20	20
1972-1977	1.6	15	-	1,800	1,000	42	21	21
1978	1.6	17	-	2,700	1,700	80	40	40
1979	1.6	17	-	3,400	2,300	110	55	55
1980	1.6	16	-	3,700	2,500	120	60	60

* From 1949-1956 there was an annual filing fee of $5.00.

** 1961 and 1962 - Minimum tax was computed by a special step based on 1% of adjusted gross income as defined by the 1961 Legislature.

1963, 1964, 1965, and 1966 - Minimum tax computation base was revised from adjusted gross income to gross income by the 1963 Legislature.

SUMMARY ANALYSIS

Of the 2,367,219 persons who filed 1979 Minnesota Individual Income Tax Returns, 63.5% were married and 36.5% were single. The 1,503,742 married persons represented 886,266 couples. For 70% of the married couples, each spouse had an income and filed separately. Although joint returns in some cases may have represented the incomes of two people, generally married persons filed separately if each had an income because it would result in a lower state tax liability. The breakdown by type of filer and comparision with returns from previous years is presented below:

NUMBER OF FILERS BY FILING STATUS
(% Change from Previous Year)

Filing Status	1975	1976	1977	1978	1979	For 1979 % of Total Filers
Married-Joint Return	300,094	291,925 (-2.7)	224,173 (-23.2)	269,652 (20.3)	268,791 (-.3)	11.3
Married-Combined Returns	1,048,404	1,105,356 (5.4)	1,252,982 (13.4)	1,204,546 (-3.9)	1,211,266 (5.6)	51.2
Married-Separate Returns	30,397	23,905 (-21.4)	25,701 (7.5)	18,132 (-29.5)	23,685 (30.6)	1.0
Total-Married	1,378,895	1,421,186 (3.1)	1,502,856 (5.7)	1,492,330 (-0.7)	1,503,742 (7.6)	63.5
Single Filers	677,942	727,004 (7.2)	773,541 (6.4)	831,923 (7.5)	863,477 (3.8)	36.5
Total Filers	2,056,837	2,148,190 (4.4)	2,276,397 (6.0)	2,324,253 (2.1)	2,367,219 (1.8)	100.0

The average gross income per filer increased from $10,502 in 1978 to $11,462 in 1979. A tax liability was reported on 79% of all returns filed, and the average gross income of these filers was $13,788 compared to $12,167 the previous year. There is a considerable difference in average income among the various types of filers. A comparison of average incomes for the last four years is presented below:

AVERAGE MINNESOTA GROSS INCOME
(% Change from Previous Year)

Filing Status	1975	1976	1977	1978	1979
Married-Joint Return	$12,255	$13,000 (6.1)	$13,076 (0.6)	$15,315 (17.1)	$16,042 (4.7)
Married-Combined Return	9,064	9,873 (8.9)	10,263 (4.0)	11,697 (14.0)	12,956 (10.8)
Married-Separate Returns	8,046	8,048 (0.0)	8,232 (2.3)	9,418 (14.4)	9,788 (3.9)
Total-Married	9,736	10,485 (7.7)	10,648 (1.6)	12,323 (15.7)	13,458 (9.2)
Single Filers	5,595	5,980 (6.9)	6,409 (7.2)	7,237 (12.9)	7,986 (10.3)
All Filers	$ 8,371	$ 8,960 (7.0)	$ 9,207 (2.8)	$10,502 (14.1)	$11,462 (9.1)

Single filers had an average income of $7,986 which was 59% of the $13, 458 average of all married filers. The total number of single filers who are dependents of other taxpayers is not known. Therefore, the extent to which the average income of single filers is weighted by the income of students who work part time or only during the summer is not known.

The number of filers who itemized their deductions decreased by 3.2% over the previous year, compared to a 10.6% increase in the number of persons using the standard deduction. This increase was a result of the raise in the maximum standard deduction to $2,000 for tax year 1979. 60.3% of all filers itemized their deductions, but the proportion 15.1% was much lower for single people.

In aggregate, taxable income increased by 8.5% over the previous year. Overall, 67.1% of Minnesota gross income was taxable, with 16.3% deducted for federal income tax paid and 16.6% deducted as personal deductions. Generally, the ratio of taxable income to gross income decreased as income increased, due primarily to the deduction of the federal income tax.

The following table contains the distribution of taxable income into the taxable income brackets, to show the amount of income that was taxed at each rate according to the graduated rate schedule. For example, the first $551 of each filer's income is in the "$1 - $551" category.

DISTRIBUTED TAXABLE INCOME OF TAXABLE RETURNS

Taxable Income Bracket	Tax Rate	Taxable Income	% of Total
$ 1 - 551	1.6%	$ 1,004,627,114	5.81%
552 - 1,102	2.2	979,790,253	5.67
1,103 - 2,203	3.5	1,900,876,426	11.00
2,204 - 3,304	5.8	1,777,742,514	10.29
3,305 - 4,405	7.3	1,618,499,413	9.36
4,406 - 5,506	8.8	1,459,035,419	8.44
5,507 - 7,708	10.2	2,416,236,134	13.98
7,709 - 9,910	11.5	1,761,815,603	10.19
9,911 - 13,764	12.8	1,841,058,747	10.65
13,765 - 22,022	14.0	1,374,844,251	7.95
22,023 - 30,280	15.0	422,146,687	2.44
30,281 - 44,043	16.0	294,838,481	1.71
$44,044 And Over	17.0	433,587,239	2.51
TOTAL		$17,285,098,281	100.0%

The total tax liability on 1979 Minnesota Individual Income Tax returns filed in 1980 was $1,322,240,980, an increase of only 4.8% over the previous year. In comparison to the 17% increase in 1978, this increase is so small because taxable income went up only half as much as the previous year and indexing slowed the shifts of taxable income into higher brackets. The number of filers who incurred a tax liability decreased by 63,339 compared to 1978, due to an increase in the personal credit and other law changes.

The average tax liability on taxable returns increased by 8.6% from $654 on 1978 returns to $710 on 1979 returns.

The average income per filer in the seven-county metropolitan area was 31% higher than the average income of the 80 outstate counties - $13,120 compared to $10,002. Washington County once again had the highest average income per filer. The average income of $13,482 for Washington County was 16% higher than the average of $11,629 for all counties. Olmsted, Lake, and St. Louis counties joined the seven metropolitan area counties at the top of the list of counties with the highest average income. The lowest average income per filer was in Lincoln County where the average was only $7,278.

County	Average Income	Number of Filers
Washington	$13,482	60,165
Hennepin	13,453	600,530
Dakota	13,410	110,521
Lake	12,818	6,736
Anoka	12,572	103,746
Ramsey	12,566	280,139
Scott	12,357	23,870
Olmstead	12,079	56,649
Carver	11,934	20,318
St. Louis	11,835	117,526

FAMILY INCOME

The information presented on the tables in this section of the bulletin differs from that in the Statistical Appendix in the way that the returns of the married people who filed separately were handled. In the Family Income Section a married couple which filed separately is treated as a single family unit. In the Statistical Appendix each individual filer is treated as a separate unit and the data is distributed by the size of each filer's income.

The information reported by married persons who filed separately on the combined return was tabulated twice - one tabulation by individual filer, which was used in the Statistical Appendix, and one tabulation by the combined record of husband and wife, which was used for the Family Income Section. The data for the 605,633 couples who filed separately on the combined return were distributed in this section by the size of their combined Minnesota gross income. Because of the relatively small number involved, the data for the 23,685 couples who filed separately on two returns were distributed in the same proportions as the distribution for those who filed on the combined return.

Because of the method used in this section to combine data for married people filing separately, the totals for various data items may differ when compared to the corresponding totals in the Statistical Appendix. For example, the federal adjusted gross income for all filers in the Statistical Appendix is $28,278,235,113 while the corresponding figure in the Family Income Section is $28,275,944,379. The reason for the difference is that married couples who filed separately, where one of the spouses had a loss, were treated differently in the two sections. In the Statistical Appendix the negative income was treated as a zero while in the Family Income Section the loss was subtracted from the other spouse's income when the two incomes were combined before distribution by size of income.

The data for married couples who filed jointly, including married persons who filed separate returns and their spouse did not file, and for single persons were treated the same in both sections. If a husband and wife each had an income they usually filed separate returns so that a joint return normally represented one income.

Information from the no-tax returns has been included in the following tables and has been distributed by size of Minnesota gross income, along with the taxable returns.

In the tables that follow, the number of taxpaying units for married people is the number of couples. The average figures for married couples represent the average per couple, not per individual.

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1979 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND MARITAL STATUS

TABLE B

NUMBER OF TAXPAYING UNITS

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Number	% of Total	Number	% of Total	Number	% of Total
$ 1 - 999	25,080	2.79%	66,520	7.70%	91,600	5.20%
1,000 - 1,999	12,589	1.40	90,188	10.44	102,777	5.83
2,000 - 2,999	14,985	1.67	90,796	10.52	105,781	6.00
3,000 - 3,999	18,030	2.01	78,545	9.10	96,575	5.48
4,000 - 4,999	20,097	2.24	63,178	7.32	83,275	4.73
5,000 - 5,999	20,827	2.32	51,858	6.00	72,685	4.13
6,000 - 6,999	20,634	2.30	45,818	5.31	66,452	3.77
7,000 - 7,999	19,794	2.20	42,835	4.96	62,629	3.55
8,000 - 8,999	19,495	2.17	40,614	4.70	60,109	3.41
9,000 - 9,999	19,312	2.15	38,123	4.42	57,435	3.26
10,000 - 10,999	19,016	2.12	34,258	3.97	53,274	3.02
11,000 - 11,999	19,861	2.21	31,060	3.60	50,921	2.89
12,000 - 12,999	20,752	2.31	26,958	3.12	47,710	2.71
13,000 - 13,999	21,859	2.43	23,548	2.73	45,407	2.58
14,000 - 14,999	23,156	2.58	20,670	2.39	43,826	2.49
15,000 - 19,999	132,338	14.74	67,292	7.79	199,630	11.33
20,000 - 29,999	269,206	29.97	40,269	4.66	309,475	17.57
30,000 - 39,999	123,392	13.74	6,366	.74	129,758	7.37
40,000 - 49,999	38,075	4.24	1,899	.22	39,974	2.27
50,000 - 99,999	32,222	3.59	2,050	.24	34,272	1.95
$100,000 And Over	7,389	.82	632	.07	8,021	.46
TOTAL ALL RETURNS	898,109	100.00%	863,477	100.00%	1,761,586	100.00%

TABLE C

FEDERAL ADJUSTED GROSS INCOME

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 204,556,730	.97%	$ 148,557,903	2.07%	$ 353,114,633	1.25%
1,000 - 1,999	89,402,296	.42	195,056,086	2.71	284,458,382	1.01
2,000 - 2,999	107,783,611	.51	268,800,511	3.74	376,584,122	1.33
3,000 - 3,999	129,958,603	.62	305,065,342	4.24	435,023,945	1.54
4,000 - 4,999	150,159,595	.71	307,662,394	4.28	457,821,989	1.62
5,000 - 5,999	165,910,809	.79	302,447,799	4.21	468,358,608	1.66
6,000 - 6,999	181,554,471	.86	309,302,199	4.30	490,856,670	1.74
7,000 - 7,999	185,263,387	.88	328,469,631	4.57	513,733,018	1.82
8,000 - 8,999	198,177,550	.94	350,267,675	4.87	548,445,225	1.94
9,000 - 9,999	212,514,961	1.01	364,395,798	5.07	576,910,759	2.04
10,000 - 10,999	224,047,353	1.06	360,322,148	5.01	584,369,501	2.07
11,000 - 11,999	249,921,971	1.19	356,130,497	4.95	606,052,468	2.14
12,000 - 12,999	276,539,854	1.31	335,510,580	4.66	612,050,434	2.16
13,000 - 13,999	309,744,290	1.47	316,316,061	4.40	626,060,351	2.21
14,000 - 14,999	346,353,595	1.64	298,086,890	4.14	644,440,485	2.28
15,000 - 19,999	2,348,271,157	11.14	1,147,404,288	15.95	3,495,675,445	12.36
20,000 - 29,999	6,549,180,562	31.06	931,761,655	12.95	7,480,942,217	26.46
30,000 - 39,999	4,127,933,970	19.58	212,650,776	2.96	4,340,584,746	15.35
40,000 - 49,999	1,646,699,220	7.81	84,196,509	1.17	1,730,895,729	6.12
50,000 - 99,999	2,069,364,492	9.82	136,672,913	1.90	2,206,037,405	7.80
$100,000 And Over	1,310,227,879	6.21	133,300,368	1.85	1,443,528,247	5.10
TOTAL ALL RETURNS	$21,083,566,356	100.00%	$7,192,378,023	100.00%	$28,275,944,379	100.00%

1979 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND MARITAL STATUS

TABLE D

MINNESOTA GROSS INCOME

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 4,847,996	.02%	$ 32,420,150	.47%	$ 37,268,146	.14%
1,000 - 1,999	19,006,744	.09	136,197,585	1.98	155,204,329	.57
2,000 - 2,999	37,380,978	.19	226,272,330	3.28	263,653,308	.97
3,000 - 3,999	62,834,422	.31	273,310,624	3.96	336,145,046	1.24
4,000 - 4,999	89,728 374	.44	283,082,476	4.11	372,810,850	1.38
5,000 - 5,999	113,161,098	.56	284,451,014	4.12	397,612,112	1.47
6,000 - 6,999	132,420,783	.66	297,299,848	4.31	429,720,631	1.58
7,000 - 7,999	146,449,745	.72	321,084,129	4.66	467,533,874	1.72
8,000 - 8,999	163,425,198	.81	345,075,308	5.00	508,500,506	1.88
9,000 - 9,999	180,850,127	.89	361,770,837	5.25	542,620,964	2.00
10,000 - 10,999	196,771,888	.97	359,365,923	5.21	556,137,811	2.05
11,000 - 11,999	225,067,128	1.11	356,852,813	5.17	581,919,941	2.15
12,000 - 12,999	255,454,581	1.26	336,626,895	4.88	592,081,476	2.18
13,000 - 13,999	290,570,625	1.44	317,628,412	4.61	608,199,037	2.24
14,000 - 14,999	330,456,509	1.63	299,487,253	4.34	629,943,762	2.32
15,000 - 19,999	2,288,656,476	11.31	1,158,020,358	16.79	3,446,676,834	12.70
20,000 - 29,999	6,526,481,092	32.26	943,083,162	13.68	7,469,564,254	27.53
30,000 - 39,999	4,117,430,813	20.35	215,239,820	3.12	4,332,670,633	15.97
40,000 - 49,999	1,644,432,079	8.13	84,151,161	1.22	1,728,583,240	6.37
50,000 - 99,999	2,063,736,250	10.20	134,971,441	1.96	2,198,707,691	8.10
$100,000 And Over	1,345,253,990	6.65	129,573,013	1.88	1,474,827,003	5.44
TOTAL ALL RETURNS	$20,234,416,896	100.00%	$6,895,964,552	100.00%	$27,130,381,448	100.00%

TABLE E

FEDERAL INCOME TAX DEDUCTIONS

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 10,774,694	.32%	$ 6,623,085	.62%	$ 17,397,779	.39%
1,000 - 1,999	3,025,680	.09	11,200,756	1.06	14,226,436	.32
2,000 - 2,999	4,432,399	.13	16,887,709	1.59	21,320,108	.48
3,000 - 3,999	5,320,710	.16	21,216,201	2.00	26,536,911	.60
4,000 - 4,999	6,692,287	.20	24,595,180	2.32	31,287,467	.71
5,000 - 5,999	8,726,118	.26	27,760,868	2.62	36,486,986	.83
6,000 - 6,999	10,063,036	.30	32,087,400	3.03	42,150,436	.96
7,000 - 7,999	11,764,279	.35	37,677,604	3.55	49,441,883	1.12
8,000 - 8,999	14,128,487	.42	43,303,378	4.08	57,431,865	1.30
9,000 - 9,999	16,554,922	.49	48,147,713	4.54	64,702,635	1.47
10,000 - 10,999	19,024,162	.57	50,447,470	4.76	69,471,632	1.57
11,000 - 11,999	23,053,028	.69	52,098,438	4.91	75,151,466	1.70
12,000 - 12,999	26,761,056	.80	51,494,114	4.86	78,255,170	1.77
13,000 - 13,999	31,284,396	.93	50,090,011	4.72	81,374,407	1.84
14,000 - 14,999	37,045,692	1.10	49,271,066	4.64	86,316,758	1.95
15,000 - 19,999	280,164,701	8.35	206,815,371	19.50	486,980,072	11.03
20,000 - 29,999	938,934,378	27.98	188,570,068	17.78	1,127,504,446	25.53
30,000 - 39,999	682,347,496	20.34	46,541,979	4.39	728,889,475	16.50
40,000 - 49,999	307,361,506	9.16	19,389,192	1.83	326,750,698	7.40
50,000 - 99,999	475,607,766	14.17	35,599,310	3.36	511,207,076	11.58
$100,000 And Over	442,617,756	13.19	40,779,551	3.84	483,397,307	10.95
TOTAL ALL RETURNS	$3,355,684,549	100.00%	$1,060,596,464	100.00%	$4,416,281,013	100.00%

1979 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND MARITAL STATUS

TABLE F

PERSONAL DEDUCTIONS

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 13,061,428	.36%	$ 7,356,122	.78%	$ 20,417,550	.45%
1,000 - 1,999	6,040,536	.17	16,623,881	1.76	22,664,417	.49
2,000 - 2,999	9,019,806	.25	27,851,094	2.95	36,870,900	.80
3,000 - 3,999	14,851,892	.41	37,709,539	3.99	52,561,431	1.14
4,000 - 4,999	21,705,697	.59	42,412,329	4.49	64,118,026	1.40
5,000 - 5,999	29,400,533	.80	41,537,984	4.40	70,938,517	1.54
6,000 - 6,999	34,875,969	.95	41,983,983	4.45	76,859,952	1.67
7,000 - 7,999	38,127,320	1.04	43,852,126	4.64	81,979,446	1.78
8,000 - 8,999	41,293,794	1.13	44,910,302	4.75	86,204,095	1.88
9,000 - 9,999	44,305,829	1.21	46,412,423	4.91	90,718,252	1.97
10,000 - 10,999	46,034,548	1.26	46,323,152	4.90	92,357,700	2.01
11,000 - 11,999	51,329,959	1.41	46,014,119	4.87	97,344,078	2.12
12,000 - 12,999	55,878,469	1.53	42,946,976	4.55	98,825,445	2.15
13,000 - 13,999	62,147,160	1.70	41,119,534	4.35	103,266,694	2.25
14,000 - 14,999	68,087,069	1.86	39,230,688	4.15	107,317,757	2.33
15,000 - 19,999	447,931,502	12.26	158,739,499	16.80	606,671,001	13.20
20,000 - 29,999	1,182,173,063	32.37	138,244,171	14.63	1,320,417,234	28.72
30,000 - 39,999	699,783,916	19.16	31,730,374	3.36	731,514,290	15.91
40,000 - 49,999	270,852,720	7.42	12,293,836	1.30	283,146,556	6.16
50,000 - 99,999	324,674,533	8.89	20,564,776	2.18	345,239,309	7.51
$100,000 And Over	190,857,913	5.23	16,894,209	1.79	207,752,122	4.52
TOTAL ALL RETURNS	$3,652,433,656	100.00%	$944,751,117	100.00%	$4,597,184,773	100.00%

TABLE G

TAXABLE INCOME

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 3,283,599	.02%	$ 26,110,076	.53%	$ 29,393,675	.16%
1,000 - 1,999	13,346,877	.10	110,989,993	2.26	124,336,870	.68
2,000 - 2,999	27,007,015	.20	183,610,602	3.73	210,617,617	1.16
3,000 - 3,999	45,113,833	.34	216,789,684	4.41	261,903,517	1.44
4,000 - 4,999	63,225,988	.48	218,701,963	4.45	281,927,951	1.55
5,000 - 5,999	77,411,536	.58	216,944,636	4.41	294,356,172	1.62
6,000 - 6,999	89,332,566	.67	224,852,793	4.57	314,185,359	1.73
7,000 - 7,999	97,923,492	.74	240,738,022	4.90	338,661,514	1.86
8,000 - 8,999	109,469,549	.83	257,688,773	5.24	367,158,322	2.02
9,000 - 9,999	120,938,628	.91	267,813,783	5.44	388,752,411	2.14
10,000 - 10,999	132,299,199	1.00	263,069,432	5.35	395,368,631	2.17
11,000 - 11,999	151,466,776	1.14	259,049,422	5.27	410,516,198	2.25
12,000 - 12,999	173,487,096	1.31	242,486,951	4.93	415,974,047	2.29
13,000 - 13,999	197,653,714	1.49	226,578,104	4.61	424,231,818	2.33
14,000 - 14,999	225,801,138	1.70	211,118,449	4.29	436,919,587	2.40
15,000 - 19,999	1,562,047,991	11.76	793,068,444	16.13	2,355,116,435	12.94
20,000 - 29,999	4,407,574,193	33.18	616,831,318	12.54	5,024,405,511	27.60
30,000 - 39,999	2,736,516,591	20.60	137,369,748	2.79	2,873,886,339	15.79
40,000 - 49,999	1,066,816,412	8.03	52,634,114	1.07	1,119,450,526	6.15
50,000 - 99,999	1,265,374,216	9.53	79,470,291	1.62	1,344,844,507	7.39
$100,000 And Over	716,433,947	5.39	72,076,667	1.46	788,510,614	4.33
TOTAL ALL RETURNS	$13,282,524,356	100.00%	$4,917,993,265	100.00%	$18,200,517,621	100.00%

1979 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND MARITAL STATUS

TABLE H

PERSONAL CREDITS

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 4,291,071	2.49%	$ 3,616,060	6.28%	$ 7,907,131	3.43%
1,000 - 1,999	2,131,733	1.23	5,216,134	9.06	7,347,867	3.19
2,000 - 2,999	2,624,568	1.52	5,561,031	9.66	8,185,599	3.56
3,000 - 3,999	3,217,656	1.86	5,104,773	8.87	8,322,429	3.61
4,000 - 4,999	3,681,124	2.13	4,294,431	7.46	7,975,555	3.46
5,000 - 5,999	3,844,779	2.23	3,562,472	6.19	7,407,251	3.22
6,000 - 6,999	3,819,848	2.21	3,160,191	5.49	6,980,039	3.03
7,000 - 7,999	3,675,342	2.13	2,953,173	5.13	6,628,515	2.88
8,000 - 8,999	3,617,517	2.10	2,773,989	4.82	6,391,506	2.78
9,000 - 9,999	3,580,405	2.07	2,614,094	4.54	6,194,499	2.69
10,000 - 10,999	3,540,486	2.05	2,356,964	4.09	5,897,450	2.56
11,000 - 11,999	3,689,731	2.14	2,173,231	3.78	5,862,962	2.55
12,000 - 12,999	3,875,456	2.24	1,877,787	3.26	5,753,243	2.50
13,000 - 13,999	4,099,051	2.37	1,651,094	2.87	5,750,145	2.50
14,000 - 14,999	4,351,712	2.52	1,452,385	2.52	5,804,097	2.52
15,000 - 19,999	25,304,355	14.65	4,893,272	8.50	30,197,627	13.12
20,000 - 29,999	52,940,157	30.66	3,263,739	5.67	56,203,896	24.41
30,000 - 39,999	24,394,877	14.13	590,245	1.03	24,985,122	10.85
40,000 - 49,999	7,623,170	4.41	176,152	.30	7,799,322	3.39
50,000 - 99,999	6,798,014	3.94	211,770	.37	7,009,784	3.04
$100,000 And Over	1,580,191	.92	64,325	.11	1,644,516	.71
TOTAL ALL RETURNS	$172,681,243	100.00%	357,567,312	100.00%	$230,248,555	100.00%

TABLE I

TAX LIABILITY

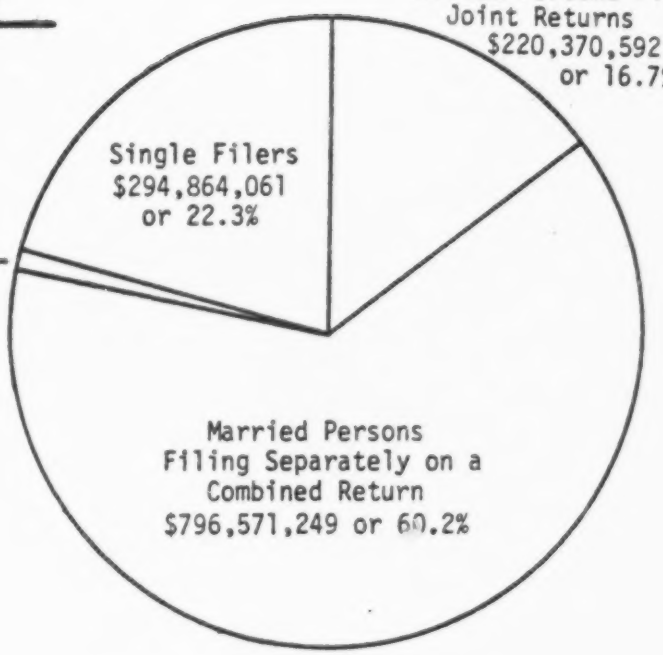
Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 246,946	.02%	$ 163,265	.05%	$ 410,211	.03%
1,000 - 1,999	35,346	*	207,281	.07	242,627	.02
2,000 - 2,999	57,072	.01	471,533	.16	528,605	.04
3,000 - 3,999	90,523	.01	2,087,529	.71	2,178,052	.16
4,000 - 4,999	137,810	.01	3,259,013	1.11	3,396,823	.26
5,000 - 5,999	262,487	.03	4,428,543	1.50	4,691,030	.35
6,000 - 6,999	526,673	.05	7,028,853	2.38	7,555,526	.57
7,000 - 7,999	957,877	.10	10,081,052	3.42	11,038,929	.83
8,000 - 8,999	1,654,596	.16	12,680,639	4.30	14,335,235	1.08
9,000 - 9,999	2,576,941	.25	14,581,210	4.94	17,158,151	1.29
10,000 - 10,999	3,687,510	.36	15,589,568	5.29	19,277,078	1.45
11,000 - 11,999	5,063,037	.49	16,393,446	5.56	21,456,483	1.61
12,000 - 12,999	6,707,757	.65	16,250,254	5.51	22,958,011	1.73
13,000 - 13,999	8,490,764	.82	16,037,498	5.44	24,528,262	1.84
14,000 - 14,999	10,578,020	1.02	15,510,830	5.26	26,088,850	1.96
15,000 - 19,999	88,685,673	8.57	63,879,148	21.66	152,564,821	11.47
20,000 - 29,999	316,802,180	30.61	56,752,676	19.25	373,554,856	28.09
30,000 - 39,999	230,469,442	22.27	14,378,002	4.88	244,847,444	18.41
40,000 - 49,999	102,445,321	9.90	6,015,691	2.04	108,461,012	8.16
50,000 - 99,999	145,569,207	14.06	9,840,068	3.34	155,409,275	11.69
$100,000 And Over	109,839,344	10.61	9,227,962	3.13	119,067,306	8.96
TOTAL ALL RETURNS	$1,034,884,526	100.00%	$294,864,061	100.00%	$1,329,748,587	100.00%

*Less than .005%.

STATISTICAL APPENDIX

1979 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

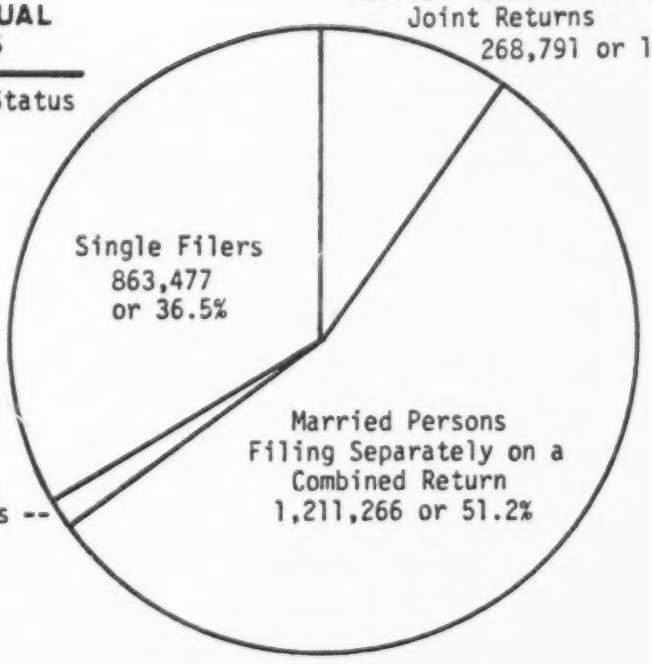
Total Tax Liability by Type of Filer



Total Tax Liability
$1,322,240,980

1979 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

Number of Filers by Filing Status



Total Number of Filers
2,367,219

1979 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA GROSS INCOME

TABLE 1

ALL FILERS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	504,336	$ 2,151,863,487	$ 1,447,639,483	$ 164,982,365	$ 920,103,663	206,626	$ 49,494,024	-0-
Taxable Returns								
$ 1 - 499	57,331	35,524,554	11,485,054	1,999,704	11,041,511	2,224	121,619	457,884
500 - 999	33,286	48,417,807	24,601,926	930,927	23,279,668	1,219	84,563	482,016
1,000 - 1,999	54,791	121,134,124	81,301,908	3,676,213	75,747,785	2,589	213,479	1,809,205
2,000 - 2,999	77,860	242,650,381	200,719,824	11,188,014	178,879,374	2,982	1,830,096	3,527,458
3,000 - 3,999	96,987	383,879,013	338,448,027	23,445,169	292,695,015	3,938	3,311,687	7,209,732
4,000 - 4,999	89,627	448,901,162	402,610,138	31,042,476	339,776,090	5,977	3,728,326	10,562,695
5,000 - 5,999	87,495	524,877,089	481,872,619	42,034,545	394,839,236	8,970	4,346,336	13,795,625
6,000 - 6,999	92,093	639,421,236	598,106,771	58,348,323	478,512,777	12,719	5,144,775	19,034,969
7,000 - 7,999	90,779	712,055,580	680,671,800	72,662,397	532,563,441	17,202	5,647,082	24,645,778
8,000 - 8,999	90,462	796,421,283	768,775,844	87,702,458	591,295,272	22,281	6,148,009	30,174,696
9,000 - 9,999	87,854	857,409,792	834,076,191	100,706,704	629,751,171	28,033	6,613,840	34,358,759
10,000 - 10,999	82,778	888,475,650	868,476,265	110,269,110	642,318,034	32,761	6,886,956	37,134,314
11,000 - 11,999	78,752	920,951,788	905,182,049	120,032,118	656,393,592	38,082	7,240,661	39,757,431
12,000 - 12,499	37,550	465,474,955	459,881,511	62,741,209	328,487,437	20,545	3,688,750	20,498,396
12,500 - 12,999	36,168	468,411,250	461,044,563	63,719,838	326,119,292	21,165	3,730,941	20,727,701
13,000 - 13,999	68,921	941,838,070	929,985,764	131,816,447	648,080,681	44,776	7,558,531	42,277,920
14,000 - 14,999	64,314	940,776,562	932,143,014	136,278,991	637,819,228	47,402	7,587,741	42,861,382
15,000 - 19,999	263,565	4,604,877,446	4,576,574,340	711,968,182	3,013,628,233	266,944	37,435,071	219,053,695
20,000 - 29,999	258,326	6,167,557,038	6,182,432,740	1,047,912,820	3,959,464,629	380,701	46,488,005	337,976,750
30,000 - 39,999	61,583	2,086,529,032	2,087,866,622	391,054,662	1,319,017,133	103,991	12,208,819	132,186,130
40,000 - 49,999	20,747	919,659,214	919,784,508	190,841,007	568,696,712	35,378	4,184,985	62,865,920
50,000 - 99,999	24,905	1,662,537,333	1,656,385,259	417,252,969	971,082,412	44,575	5,186,005	120,922,492
$100,000 AND OVER	6,709	1,248,591,267	1,282,369,875	433,674,365	665,609,598	11,122	1,368,135	99,920,823
Taxable Returns	1,862,883	26,126,371,626	25,685,216,612	4,251,298,648	17,285,098,281	1,155,576	180,754,532	1,322,240,980
Total All Returns	2,367,219	$28,278,235,113	$27,132,856,095	$4,416,281,013	$18,205,201,944	1,362,202	$230,248,557	$1,322,240,980

	Personal Deductions					Low Income Credit		Political Contributions Credit		$1 Checkoff
	Itemized		Standard							
MINNESOTA GROSS INCOME	NUMBER	AMOUNT	NUMBER	AMOUNT	TOTAL AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT
No-Tax Returns	167,440	$ 365,728,032	336,896	$ 71,783,028	$ 437,511,060	65,915	$ 6,069,813	5,058	$ 135,983	$ 62,010
Taxable Returns										
$ 1 - 499	50,470	1,997,574	6,861	140,567	2,138,141	10	844	22	1,141	1,230
500 - 999	27,661	315,252	5,625	395,822	711,074					841
1,000 - 1,999	43,689	882,534	11,102	1,544,499	2,427,033	9	518	15	392	1,865
2,000 - 2,999	39,518	1,523,733	38,342	9,547,580	11,071,313	190	3,795	102	1,161	5,905
3,000 - 3,999	41,086	4,633,940	55,901	17,895,773	22,529,713	673	28,711	334	6,307	9,523
4,000 - 4,999	44,757	13,665,568	44,870	18,286,023	31,931,591	1,506	89,469	574	12,857	8,910
5,000 - 5,999	46,036	24,536,166	41,459	20,599,533	45,135,699	7,188	820,486	831	19,580	9,110
6,000 - 6,999	47,211	35,294,648	44,882	25,997,565	61,292,213	14,212	1,240,862	1,079	26,196	10,336
7,000 - 7,999	48,233	47,488,609	42,546	28,210,621	75,699,230	9,497	587,159	1,204	31,010	10,300
8,000 - 8,999	49,522	59,314,398	40,940	30,540,146	89,854,544	3,812	462,285	1,380	36,578	11,087
9,000 - 9,999	49,516	72,052,765	38,338	31,712,796	103,765,561	3,593	440,332	1,511	40,582	11,693
10,000 - 10,999	48,842	85,419,809	33,936	30,803,911	116,223,720	2,383	284,947	1,561	43,209	11,729
11,000 - 11,999	48,411	98,915,543	30,341	29,939,415	128,854,958	1,520	165,816	1,690	47,372	12,509
12,000 - 12,499	23,768	54,452,290	13,782	14,434,391	68,886,681	541	56,087	872	24,908	6,349
12,500 - 12,999	23,451	57,439,585	12,717	13,814,699	71,254,284	360	33,157	865	23,986	6,427
13,000 - 13,999	46,319	124,262,142	22,602	25,854,118	150,116,260	447	50,288	1,801	53,331	12,904
14,000 - 14,999	44,734	134,178,721	19,580	23,805,772	158,084,493	241	17,562	1,878	56,191	13,099
15,000 - 19,999	204,096	766,531,209	59,469	84,764,592	851,295,801	144	41,478	10,581	308,348	70,051
20,000 - 29,999	225,612	1,115,382,224	32,714	60,159,552	1,175,541,776	0	0	17,657	523,192	97,910
30,000 - 39,999	53,395	369,678,988	4,188	8,345,763	378,024,751	0	0	7,966	269,211	30,439
40,000 - 49,999	19,701	158,275,652	1,046	2,084,752	160,360,404	0	0	4,031	150,709	10,388
50,000 - 99,999	24,071	267,226,603	834	1,663,788	268,890,391	0	0	6,812	311,345	11,206
$100,000 AND OVER	6,543	185,255,500	166	328,582	185,584,082	0	0	2,775	175,319	2,498
Taxable Returns	1,260,642	3,678,703,453	602,241	480,970,260	4,159,673,713	46,348	4,323,803	65,541	2,163,135	366,309
Total All Returns	1,428,082	$4,044,431,485	939,137	$552,753,288	$4,597,184,773	112,263	$10,393,617	70,599	$2,299,118	$428,319

1979 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA GROSS INCOME

TABLE 2

MARRIED PERSONS FILING JOINT RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	89,519	$ 663,405,539	$ 357,360,991	$ 55,759,352	$ 204,801,861	111,400	$17,551,137	-0-
Taxable Returns								
$ 1 - 499	349	3,471,888	34,457	776,269	24,727	479	57,844	208,682
500 - 999	284	14,065,589	210,223	30,921	161,205	124	22,143	7,127
1,000 - 1,999	768	20,518,391	1,122,358	221,984	819,603	266	50,122	28,352
2,000 - 2,999	841	23,887,493	2,119,944	282,985	1,582,144	259	53,706	42,313
3,000 - 3,999	1,100	21,600,325	3,890,907	445,489	3,021,028	283	85,921	63,061
4,000 - 4,999	1,710	24,874,501	7,735,800	796,176	6,020,442	342	171,115	100,249
5,000 - 5,999	2,444	29,788,423	13,607,417	1,277,156	10,578,051	858	321,215	190,365
6,000 - 6,999	3,418	41,857,990	22,285,866	2,043,503	16,914,263	1,790	467,506	364,288
7,000 - 7,999	4,249	47,144,192	31,938,943	2,895,926	23,827,950	2,746	654,546	598,973
8,000 - 8,999	4,851	55,072,934	41,289,204	3,923,214	30,249,881	3,884	782,488	871,211
9,000 - 9,999	5,515	64,652,829	52,457,576	5,034,860	38,111,399	5,493	936,631	1,272,365
10,000 - 10,999	5,895	73,626,865	61,918,813	6,157,062	44,409,093	7,487	1,088,635	1,698,880
11,000 - 11,999	6,249	82,167,737	71,908,243	7,580,333	50,794,086	8,679	1,187,253	2,230,212
12,000 - 12,499	3,336	44,516,883	40,866,723	4,356,574	28,642,612	4,944	649,485	1,360,700
12,500 - 12,999	3,334	47,140,029	42,499,307	4,678,155	29,623,336	4,904	646,832	1,493,995
13,000 - 13,999	6,808	99,564,452	91,966,946	10,128,885	63,481,423	10,727	1,357,443	3,368,698
14,000 - 14,999	6,961	106,324,028	100,950,394	11,717,414	69,424,601	11,079	1,392,459	4,005,689
15,000 - 19,999	37,263	676,239,653	653,348,170	82,946,928	440,406,916	65,633	7,762,332	25,703,058
20,000 - 29,999	55,624	1,351,951,172	1,349,027,646	198,462,880	894,304,718	110,045	12,226,222	75,761,427
30,000 - 39,999	16,424	564,406,151	557,216,151	93,444,962	380,528,939	33,669	3,683,568	36,142,728
40,000 - 49,999	5,241	234,543,146	231,813,188	43,405,698	145,583,952	10,873	1,186,626	16,051,319
50,000 - 99,999	5,495	371,289,256	359,546,464	82,616,920	213,033,004	11,761	1,265,302	26,564,521
$100,000 AND OVER	1,113	215,593,828	216,815,085	73,497,021	111,038,978	2,224	249,427	18,262,368
Taxable Returns	179,272	4,214,297,755	3,954,569,825	636,721,515	2,582,582,351	298,509	36,329,269	220,370,592
Total All Returns	268,791	$4,877,703,294	$4,311,930,816	$692,480,867	$2,787,384,212	409,909	$53,880,406	$220,370,592

MINNESOTA GROSS INCOME	Personal Deductions: Itemized NUMBER	Itemized AMOUNT	Standard NUMBER	Standard AMOUNT	TOTAL AMOUNT	Low Income Credit NUMBER	Low Income Credit AMOUNT	Political Contributions Credit NUMBER	Political Contributions Credit AMOUNT	$1 Checkoff AMOUNT
No-Tax Returns	40,435	$117,636,891	49,084	$15,576,192	$133,213,083	9,332	$1,182,093	1,225	$ 43,532	$16,342
Taxable Returns										
$ 1 - 499	253	975,943	96	2,518	978,461	0	0	15	852	39
500 - 999	42	21,355	242	16,106	37,461	0	0	0	0	19
1,000 - 1,999	159	111,426	589	77,768	189,194	0	0	7	104	76
2,000 - 2,999	183	220,751	658	148,279	377,030	15	4,076	8	101	103
3,000 - 3,999	191	224,361	909	291,067	515,428			10	226	171
4,000 - 4,999	329	380,346	1,381	561,796	942,144	32	1,494	12	330	329
5,000 - 5,999	684	944,836	1,780	890,339	1,835,175	118	7,676	19	463	575
6,000 - 6,999	1,310	2,120,116	2,108	1,233,198	3,353,314	245	20,407	35	1,035	897
7,000 - 7,999	1,898	3,686,935	2,351	1,590,722	5,277,657	672	89,879	71	2,282	1,126
8,000 - 8,999	2,402	5,269,426	2,449	1,868,106	7,137,532	1,085	162,458	94	3,246	1,369
9,000 - 9,999	2,939	7,156,115	2,576	2,200,222	9,356,337	1,419	208,807	124	4,872	1,624
10,000 - 10,999	3,461	9,098,314	2,434	2,288,717	11,387,031	1,208	166,754	121	4,063	1,713
11,000 - 11,999	3,935	11,214,842	2,314	2,368,750	13,583,592	872	106,370	168	5,953	2,026
12,000 - 12,499	2,180	6,694,286	1,156	1,264,417	7,958,703	359	40,283	87	2,554	969
12,500 - 12,999	2,260	6,996,920	1,074	1,216,002	8,212,922	248	23,039	78	2,503	1,029
13,000 - 13,999	4,828	16,006,400	1,980	2,366,241	18,372,641	318	99,771	156	6,230	2,184
14,000 - 14,999	5,063	17,407,262	1,898	2,415,410	19,822,672	173	11,589	195	7,401	2,331
15,000 - 19,999	30,047	119,269,296	7,216	10,830,080	130,107,376	124	22,704	1,324	48,991	14,939
20,000 - 29,999	49,951	245,713,199	5,673	10,761,321	256,474,520	0	0	3,196	122,460	29,284
30,000 - 39,999	15,716	101,966,452	708	1,410,599	103,377,051	0	0	1,811	78,954	11,370
40,000 - 49,999	5,093	42,589,969	148	294,888	42,884,857	0	0	890	38,034	3,992
50,000 - 99,999	5,381	44,218,874	138	272,404	44,444,796	0	0	1,358	69,088	3,685
$100,000 AND OVER	1,089	33,763,728			33,810,210	0	0	448	30,775	502
Taxable Returns	139,394	696,059,154	39,878	44,376,950	740,436,104	6,888	905,314	10,221	422,523	80,352
Total All Returns	179,829	$813,696,045	88,962	$59,953,142	$873,649,187	16,220	$2,087,407	11,446	$466,055	$96,694

1979 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA GROSS INCOME

TABLE 3

MARRIED PERSONS FILING SEPARATELY ON THE COMBINED RETURN

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	121,410	$ 562,358,094	$ 401,038,710	$ 43,441,833	$ 218,788,806	52,520	$ 12,231,331	-0-
Taxable Returns								
$ 1 - 499	36,147	30,130,120	11,236,182	1,841,039	10,869,388	1,674	32,637	170,119
500 - 999	31,591	29,994,051	23,322,536	678,62[illegible]	22,317,905	1,033	16,375	384,863
1,000 - 1,999	90,595	86,889,011	75,004,413	2,682,091	70,960,383	2,198	50,811	1,569,101
2,000 - 2,999	45,624	124,434,799	113,767,545	5,232,019	106,177,701	2,545	139,998	3,001,243
3,000 - 3,999	46,135	172,446,714	161,409,921	8,920,797	147,381,296	3,228	473,216	5,006,889
4,000 - 4,999	46,989	222,661,068	211,328,938	13,918,712	186,363,667	4,313	1,807,338	7,101,760
5,000 - 5,999	45,691	262,223,895	251,034,757	19,442,423	213,697,276	5,966	1,482,775	9,028,102
6,000 - 6,999	45,382	306,281,793	294,821,031	25,858,864	243,774,896	7,850	1,879,008	11,404,945
7,000 - 7,999	44,724	345,111,782	335,265,192	32,816,742	269,193,058	9,728	2,267,923	13,662,274
8,000 - 8,999	44,879	390,346,440	381,342,011	40,386,536	299,289,052	12,336	2,669,470	16,219,090
9,000 - 9,999	43,676	423,483,733	414,699,441	46,962,512	317,246,795	15,345	3,060,968	18,049,365
10,000 - 10,999	41,909	447,321,017	439,869,120	52,794,885	327,070,635	18,036	3,397,080	19,346,227
11,000 - 11,999	40,752	475,084,307	468,471,330	59,282,105	339,065,040	22,003	3,832,296	20,630,260
12,000 - 12,499	19,986	247,483,501	244,791,532	31,985,190	173,287,059	12,183	2,043,162	10,755,981
12,500 - 12,999	19,478	251,662,084	248,338,287	32,866,573	173,518,448	13,144	2,152,518	10,865,834
13,000 - 13,999	37,935	517,910,486	511,901,858	70,346,862	351,026,586	28,021	4,494,253	22,377,061
14,000 - 14,999	36,082	527,730,922	522,990,484	74,030,152	350,343,634	30,942	4,686,103	22,835,735
15,000 - 19,999	156,913	2,745,383,618	2,728,949,176	416,427,757	1,753,459,934	180,319	24,962,697	123,329,139
20,000 - 29,999	161,018	3,851,173,630	3,857,107,340	655,125,650	2,425,061,470	252,090	30,817,546	203,339,051
30,000 - 39,999	38,542	1,301,147,354	1,307,003,131	249,587,092	815,379,384	66,551	7,900,941	81,045,805
40,000 - 49,999	13,542	598,220,696	600,958,941	127,398,425	368,359,624	23,451	2,812,364	40,548,008
50,000 - 99,999	17,313	1,151,669,999	1,158,723,281	298,613,217	676,223,579	31,450	3,699,828	84,113,335
$100,000 AND OVER	4,953	893,551,637	929,751,298	317,645,980	479,033,321	8,587	1,052,496	71,807,052
Taxable Returns	1,089,856	15,402,342,657	15,292,087,745	2,584,044,249	10,119,719,923	752,913	104,531,815	796,571,249
Total All Returns	1,211,266	$15,964,700,751	$15,693,126,455	$2,627,486,082	$10,338,508,729	805,433	$116,763,146	$796,571,249

	Personal Deductions					Low Income Credit		Political Contributions Credit		$1 Checkoff
	Itemized		Standard							
MINNESOTA GROSS INCOME	NUMBER	AMOUNT	NUMBER	AMOUNT	TOTAL AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT
No-Tax Returns	79,738	$ 142,357,547	41,672	$ 8,631,015	$ 150,988,562	3,115	$268,010	1,701	$ 48,047	$ 11,664
Taxable Returns										
$ 1 - 499	49,945	826,880	6,202	122,526	949,406	0	0	0	0	1,110
500 - 999	27,453	207,136	4,138	295,120	502,256	0	0			894
1,000 - 1,999	43,158	459,170	7,437	1,050,876	1,510,046	0	0	6	675	1,373
2,000 - 2,999	38,322	778,718	7,302	1,720,382	2,499,100	5	117			1,314
3,000 - 3,999	38,004	2,497,927	8,131	2,664,880	5,162,807	68	2,719	39	704	1,031
4,000 - 4,999	38,288	7,481,401	8,701	3,624,984	11,106,591	214	10,958	124	2,830	2,064
5,000 - 5,999	37,201	13,6[illegible],694	8,490	4,287,466	17,937,162	323	18,283	259	6,228	2,378
6,000 - 6,999	36,514	19,952,316	8,868	5,243,002	25,195,318	428	33,147	314	8,066	2,525
7,000 - 7,999	36,159	27,611,678	8,565	5,776,578	33,388,256	455	41,694	365	9,576	2,841
8,000 - 8,999	36,496	35,336,027	8,383	6,363,942	41,699,969	434	41,528	458	13,306	3,147
9,000 - 9,999	35,733	43,844,179	7,943	6,680,423	50,524,602	397	41,956	556	15,260	3,653
10,000 - 10,999	34,684	53,388,874	7,225	6,661,913	60,030,787	256	26,593	585	17,551	4,023
11,000 - 11,999	34,048	63,419,167	6,704	6,713,121	70,132,288	197	18,971	663	19,590	4,829
12,000 - 12,499	16,803	36,250,794	3,183	3,388,524	39,639,318	100	8,494	376	12,205	2,767
12,500 - 12,999	16,491	38,670,285	2,987	3,295,307	41,965,512			408	11,761	2,863
13,000 - 13,999	32,490	84,216,207	5,445	6,312,203	90,528,410			893	27,350	6,173
14,000 - 14,999	31,082	92,421,733	5,000	6,199,688	98,621,221	108	10,765	916	28,700	6,615
15,000 - 19,999	140,344	535,189,123	16,569	24,067,036	559,256,159			8,155	181,894	40,680
20,000 - 29,999	148,944	734,455,926	12,074	22,513,289	776,969,215	0	0	11,873	333,833	59,270
30,000 - 39,999	36,601	238,196,804	1,941	3,864,696	242,061,500	0	0	9,422	178,984	17,553
40,000 - 49,999	13,000	104,139,649	342	1,081,075	105,220,724	0	0	2,876	104,693	6,039
50,000 - 99,999	16,880	183,188,317	433	863,866	184,052,183	0	0	9,054	228,592	7,165
$100,000 AND OVER	4,904	133,256,723	49	97,245	133,353,968	0	0	2,150	137,144	1,900
Taxable Returns	943,544	2,469,418,916	146,312	122,887,942	2,592,306,858	2,985	254,823	39,292	1,338,951	182,607
Total All Returns	1,023,282	$2,611,776,463	187,984	$131,518,957	$2,743,295,420	6,100	$522,833	40,993	$1,386,998	$194,271

1979 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA GROSS INCOME

TABLE 4

MARRIED PERSONS FILING SEPARATELY ON TWO RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	5,647	$ 22,936,604	$ 14,766,150	$ 1,971,651	$ 9,832,499	2,697	$ 491,353	-0-
Taxable Returns								
$ 1 - 499	28	24,834	6,778	4,016	5,027	5	2,443	2,415
500 - 999	51	477,840	38,118	3,839	31,401			2,628
1,000 - 1,999	116	867,333	175,902	22,011	138,480	14	3,548	4,470
2,000 - 2,999	552	1,774,432	1,479,150	105,760	1,250,271	10	27,828	12,368
3,000 - 3,999	1,094	4,427,134	3,842,820	306,933	3,194,754	44	61,054	52,252
4,000 - 4,999	1,206	6,036,637	5,445,022	477,073	4,451,195	161	81,385	101,672
5,000 - 5,999	1,157	6,906,845	6,363,978	621,645	5,110,465	250	84,424	148,613
6,000 - 6,999	1,270	8,771,328	8,257,950	864,742	6,519,135	344	95,721	236,882
7,000 - 7,999	1,291	9,841,397	9,673,976	1,070,559	7,486,805	396	100,839	323,479
8,000 - 8,999	1,251	10,899,981	10,633,247	1,250,750	8,161,181	399	97,181	403,755
9,000 - 9,999	1,181	11,418,007	11,213,432	1,363,184	8,511,529	501	98,727	455,819
10,000 - 10,999	1,100	11,702,023	11,547,742	1,518,253	8,983,063	476	92,342	499,638
11,000 - 11,999	969	11,239,625	11,134,789	1,523,819	8,117,613	404	81,266	503,511
12,000 - 12,499	437	5,353,172	5,352,492	729,956	3,954,843	242	39,617	256,855
12,500 - 12,999	392	5,030,718	4,999,990	707,860	3,614,149	191	33,442	242,476
13,000 - 13,999	765	10,262,417	10,308,522	1,931,870	7,317,344	441	70,810	494,662
14,000 - 14,999	705	10,330,554	10,217,914	1,523,971	7,183,608	459	67,738	509,127
15,000 - 19,999	2,409	41,609,530	41,592,046	6,788,062	27,924,968	1,819	245,595	2,142,349
20,000 - 29,999	1,584	37,106,534	37,394,699	6,802,614	24,014,909	1,797	198,373	2,123,595
30,000 - 39,999	285	9,494,588	9,549,180	1,942,641	5,999,267	354	37,499	619,593
40,000 - 49,999	82	3,593,423	3,621,331	803,280	2,247,125	107	11,217	250,901
50,000 - 99,999	87	5,836,255	5,874,235	1,611,561	3,367,734	105	12,460	424,567
$100,000 AND OVER	26	8,313,612	8,344,799	2,169,550	4,298,173	19	2,822	623,440
Taxable Returns	18,038	220,516,441	217,068,122	33,745,949	151,483,239	8,538	1,546,337	10,435,078
Total All Returns	23,685	$243,453,045	$231,834,272	$35,717,600	$161,315,738	11,235	$2,037,690	$10,435,078

	Personal Deductions					Low Income Credit		Political Contributions Credit		$1 Checkoff
	Itemized		Standard							
MINNESOTA GROSS INCOME	NUMBER	AMOUNT	NUMBER	AMOUNT	TOTAL AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT
No-Tax Returns	1,699	$ 2,807,371	3,948	$ 818,084	$ 3,625,455	619	$ 65,325	64	$ 1,875	$ 692
Taxable Returns										
$ 1 - 499	20	10,667	8	209	10,876	0	0	0	0	4
500 - 999	17	525	34	2,250	2,878	0	0	0	0	5
1,000 - 1,999	39	9,471	77	10,408	19,879					17
2,000 - 2,999	121	21,765	431	108,407	130,170	13	697	24	482	80
3,000 - 3,999	238	63,944	856	275,189	339,133					175
4,000 - 4,999	275	135,415	931	381,339	516,754	23	1,212	19	576	199
5,000 - 5,999	291	204,019	866	427,849	631,868	62	6,822	14	469	188
6,000 - 6,999	340	333,798	960	540,275	874,073	100	8,272	31	924	223
7,000 - 7,999	364	500,452	927	615,960	1,116,412	79	6,288	29	930	208
8,000 - 8,999	364	558,544	887	662,772	1,221,316	51	7,131	36	1,143	230
9,000 - 9,999	398	688,280	783	650,439	1,338,719	45	5,442	33	1,014	222
10,000 - 10,999	408	816,231	692	630,195	1,446,426	14	1,302	31	763	199
11,000 - 11,999	396	927,187	573	566,180	1,493,367	14	1,044	31	920	186
12,000 - 12,499	167	383,279	270	284,414	667,693	5	433	23	581	80
12,500 - 12,999	172	438,057	220	239,924	677,981			12	294	78
13,000 - 13,999	376	1,015,445	389	443,663	1,459,108	4	794	32	1,331	141
14,000 - 14,999	379	1,108,953	330	401,382	1,510,335			33	887	129
15,000 - 19,999	1,564	5,697,652	845	1,181,364	6,879,016			132	3,946	532
20,000 - 29,999	1,308	6,083,826	276	493,350	6,577,176	0	0	147	3,496	423
30,000 - 39,999	256	1,549,272	29	58,000	1,607,272	0	0	32	958	72
40,000 - 49,999	77	560,926	5	10,000	570,926	0	0	7	281	16
50,000 - 99,999	80	880,940	9	16,855	894,940	0	0	21	839	24
$100,000 AND OVER	24	1,874,221			1,877,076	0	0	10	575	
Taxable Returns	7,670	23,863,170	10,368	8,000,424	31,863,594	410	39,459	677	20,413	3,431
Total All Returns	9,369	$26,670,541	14,316	$8,818,508	$35,489,049	1,029	$104,784	741	$22,288	$4,123

1979 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA GROSS INCOME

TABLE 5

SINGLE PERSONS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	287,760	$ 903,163,250	$ 674,473,632	$ 63,809,529	$ 486,680,497	40,009	$19,220,202	-0-
Taxable Returns								
$ 1 - 499	807	1,895,712	207,637	178,388	142,377	128	74,736	75,847
500 - 999	1,360	4,180,307	1,031,849	217,541	769,557			87,397
1,000 - 1,999	3,332	13,359,389	4,999,235	750,127	3,829,319	111	109,196	207,281
2,000 - 2,999	38,843	92,553,657	83,353,185	5,567,250	69,869,258	168	1,608,521	471,533
3,000 - 3,999	48,658	185,404,838	169,304,379	13,769,950	139,097,937	403	2,691,495	2,087,529
4,000 - 4,999	39,722	195,328,956	178,100,378	15,850,515	142,940,786	1,161	2,468,487	3,259,013
5,000 - 5,999	38,183	225,957,926	210,866,467	20,693,321	165,453,444	1,896	2,457,917	4,428,543
6,000 - 6,999	42,023	282,510,125	272,741,924	29,581,214	211,304,483	2,735	2,672,139	7,028,852
7,000 - 7,999	40,515	309,958,289	303,793,689	35,879,170	232,055,628	4,332	2,623,722	10,081,051
8,000 - 8,999	39,481	340,101,928	335,511,382	42,141,938	253,599,158	5,662	2,598,869	12,680,639
9,000 - 9,999	37,482	357,855,223	355,705,742	47,346,148	265,881,448	6,694	2,517,514	14,581,209
10,000 - 10,999	33,874	355,825,745	355,340,590	49,798,910	262,255,243	6,762	2,308,894	15,589,568
11,000 - 11,999	30,782	352,463,919	353,667,677	51,645,861	258,416,853	6,996	2,139,845	16,393,446
12,000 - 12,499	13,791	168,121,399	168,870,764	25,669,489	122,602,923	3,176	956,484	8,124,059
12,500 - 12,999	12,944	164,578,419	165,226,979	25,447,250	119,363,159	2,926	898,147	8,125,395
13,000 - 13,999	23,413	314,100,715	315,808,438	49,808,830	226,255,128	5,587	1,636,024	16,037,497
14,000 - 14,999	20,566	296,391,058	297,984,222	49,007,254	210,847,385	4,922	1,441,439	15,510,830
15,000 - 19,999	66,980	1,141,644,645	1,152,684,948	205,805,435	791,836,415	19,173	4,864,446	63,879,147
20,000 - 29,999	40,100	927,325,702	939,103,055	187,521,676	616,083,532	16,769	3,245,863	56,752,676
30,000 - 39,999	6,332	211,480,939	214,098,160	46,079,967	137,109,543	3,417	586,780	14,378,002
40,000 - 49,999	1,882	83,301,949	83,391,048	19,233,604	52,506,011	947	174,777	6,015,691
50,000 - 99,999	2,010	133,741,823	132,241,279	34,411,271	78,458,095	1,279	208,415	9,840,067
$100,000 AND OVER	617	131,132,190	127,458,693	40,361,814	70,639,086	372	63,390	9,227,961
Taxable Returns	575,717	6,289,214,773	6,221,490,920	996,786,935	4,431,312,768	95,616	38,347,110	294,864,061
Total All Returns	863,477	$7,192,378,023	$6,895,964,552	$1,060,596,464	$4,917,993,265	135,625	$57,567,312	$294,864,061

	Personal Deductions					Low Income Credit		Political Contributions Credit		$1 Checkoff
	Itemized		Standard							
MINNESOTA GROSS INCOME	NUMBER	AMOUNT	NUMBER	AMOUNT	TOTAL AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT
No-Tax Returns	45,568	$102,926,223	242,192	$ 46,757,737	$149,683,960	52,849	$4,554,384	2,068	$ 42,529	$ 33,312
Taxable Returns										
$ 1 - 499	252	184,084	555	15,314	199,398	10	844	6	132	77
500 - 999	149	86,133	1,211	82,346	168,479					123
1,000 - 1,999	333	302,467	2,999	405,447	707,914	9	517	5	122	399
2,000 - 2,999	892	496,501	29,951	7,570,512	8,065,013	179	3,545	89	692	4,408
3,000 - 3,999	2,653	1,847,708	46,005	14,664,637	16,512,345	583	21,351	264	4,910	7,540
4,000 - 4,999	5,865	5,648,198	33,857	13,717,904	19,366,102	1,237	79,803	419	9,121	6,318
5,000 - 5,999	7,860	9,737,615	30,323	14,993,879	24,731,494	6,685	787,702	539	12,419	5,969
6,000 - 6,999	9,047	12,888,418	32,976	18,981,090	31,869,508	13,439	1,179,035	699	16,169	6,691
7,000 - 7,999	9,812	15,689,344	30,703	20,227,361	35,916,705	8,291	449,297	739	18,221	6,125
8,000 - 8,999	10,260	18,150,401	29,221	21,645,326	39,795,727	2,242	251,175	792	18,882	6,341
9,000 - 9,999	10,446	20,364,191	27,036	22,181,712	42,545,903	1,732	184,106	798	19,435	6,194
10,000 - 10,999	10,289	22,136,390	23,585	21,223,086	43,359,476	905	90,297	824	20,832	5,794
11,000 - 11,999	10,032	23,354,347	20,750	20,291,364	43,645,711	437	35,830	828	20,907	5,468
12,000 - 12,499	4,618	11,123,931	9,173	9,497,036	20,620,967	132	11,851	386	9,567	2,533
12,500 - 12,999	4,528	11,334,403	8,436	9,063,466	20,397,869	57	5,144	367	9,427	2,457
13,000 - 13,999	8,625	23,024,090	14,788	16,732,011	39,756,101	70	6,772	720	18,420	4,406
14,000 - 14,999	8,214	23,240,773	12,352	14,889,492	38,130,265	36	2,638	734	19,202	4,024
15,000 - 19,999	32,141	106,375,138	34,839	48,678,112	155,053,250	21	14,293	2,968	73,516	13,900
20,000 - 29,999	25,409	109,129,273	14,691	26,391,592	135,520,865	0	0	2,661	63,402	8,933
30,000 - 39,999	4,822	27,566,400	1,510	3,012,468	30,978,868	0	0	701	18,313	1,444
40,000 - 49,999	1,[illegible]	10,985,108	351	698,789	11,683,897	0	0	258	7,700	341
50,000 - 99,999	1,730	18,938,472	280	560,000	19,498,472	0	0	387	13,025	428
$100,000 AND OVER	926	16,360,828	91	182,000	16,542,828	0	0	167	6,824	
Taxable Returns	170,[illegible]	489,362,213	405,683	305,704,944	795,067,157	36,065	3,124,206	15,351	381,246	99,918
Total All Returns	215,602	$592,288,436	647,875	$352,462,681	$944,751,117	88,914	$7,678,590	17,419	$423,775	$133,231

1979 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 6

ALL FILERS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	504,336	$ 2,151,863,487	$ 1,447,639,483	$ 164,982,365	$ 920,103,663	206,626	$ 49,494,024	-0-
Taxable Returns								
$ 1 - 500	61,228	69,077,427	31,033,969	13,134,227	12,014,485	3,249	263,349	1,058,449
501 - 1,000	35,340	62,318,615	29,602,276	1,726,776	26,245,027	1,495	110,698	523,858
1,001 - 2,000	60,011	163,064,594	101,841,189	6,446,825	89,658,666	3,294	298,443	2,037,564
2,001 - 3,000	123,253	451,805,138	384,969,255	31,116,283	310,719,361	4,577	4,171,233	5,590,375
3,001 - 4,000	132,406	692,991,822	613,360,386	56,908,004	463,224,129	12,183	6,402,431	11,041,560
4,001 - 5,000	131,736	876,701,731	811,472,176	85,536,081	594,271,556	23,977	7,941,102	19,135,694
5,001 - 6,000	137,490	1,101,169,425	1,046,763,064	119,214,555	756,476,373	37,573	9,611,736	30,471,040
6,001 - 7,000	139,032	1,302,248 725	1,267,463,525	155,735,093	904,097,433	50,384	10,817,702	44,152,723
7,001 - 8,000	137,770	1,495,716,568	1,467,874,984	192,810,348	1,033,201,423	62,494	11,882,971	56,666,346
8,001 - 9,000	131,292	1,626,644,291	1,608,554,350	223,578,133	1,115,518,016	72,565	12,662,086	67,335,724
9,001 - 10,000	120,300	1,682,670,710	1,668,978,779	243,753,559	1,142,234,998	79,609	12,894,531	74,289,285
10,001 - 11,000	106,433	1,656,908,779	1,650,563,040	250,968,522	1,116,422,423	83,264	12,651,007	77,514,156
11,001 - 12,000	91,643	1,578,280,845	1,572,990,397	248,039,543	1,052,923,265	83,242	12,004,806	77,295,759
12,001 - 12,500	40,223	739,032,439	738,701,886	118,645,435	492,648,207	40,271	5,228,640	37,424,023
12,501 - 13,000	37,645	722,537,107	721,040,021	117,350,393	479,894,775	39,848	5,448,791	37,270,498
13,001 - 14,000	66,203	1,347,087,112	1,346,871,074	222,535,123	892,970,527	76,948	10,162,169	71,278,204
14,001 - 15,000	54,836	1,198,384,043	1,199,515,957	201,366,280	794,442,929	70,243	8,959,142	65,843,660
15,001 - 20,000	151,382	3,882,335,203	3,900,059,435	673,572,734	2,581,546,688	230,948	27,788,515	232,883,404
20,001 - 30,000	70,007	2,521,430,582	2,531,775,899	482,172,580	1,648,977,483	118,758	13,921,614	171,444,696
30,001 - 40,000	17,638	958,147,300	962,670,911	215,502,911	602,430,617	30,888	3,609,262	71,541,331
40,001 - 50,000	7,471	549,015,451	547,585,638	138,169,422	331,459,787	13,609	1,569,470	42,504,299
50,001 - 100,000	7,823	875,544,890	875,832,577	253,296,034	508,380,802	13,669	1,626,783	71,441,596
$100,001 AND OVER	1,721	573,658,889	605,495,844	199,719,787	335,339,311	2,488	330,041	52,696,727
Taxable Returns	1,862,883	26,126,371,626	25,685,216,612	4,251,298,648	17,285,098,281	1,155,576	180,754,532	1,322,240,980
Total All Returns	2,367,219	$28,278,235,113	$27,132,856,095	$4,416,281,013	$18,205,201,944	1,362,202	$230,248,557	$1,322,240,980

MINNESOTA TAXABLE INCOME	Personal Deductions: Itemized NUMBER	Itemized AMOUNT	Standard NUMBER	Standard AMOUNT	TOTAL AMOUNT	Low Income Credit NUMBER	Low Income Credit AMOUNT	Political Contributions Credit NUMBER	Political Contributions Credit AMOUNT	$1 Checkoff AMOUNT
No-Tax Returns	167,440	$ 365,728,032	336,896	$ 71,783,028	$ 437,511,060	65,915	$ 6,069,813	5,058	$ 135,983	$ 62,010
Taxable Returns										
$ 1 - 500	53,207	16,544,658	8,021	194,629	16,739,287	6	169	65	3,678	1,675
501 - 1,000	28,606	1,071,673	6,734	558,800	1,630,473	7	737	8	344	1,073
1,001 - 2,000	46,483	3,473,809	13,528	2,261,889	5,735,698	16	1,514	29	509	2,239
2,001 - 3,000	52,570	23,360,774	70,683	19,772,837	43,133,611	584	18,254	385	5,134	12,282
3,001 - 4,000	71,823	78,826,870	60,583	23,401,383	93,428,253	2,062	106,929	1,301	28,344	14,175
4,001 - 5,000	76,774	104,090,701	54,962	27,573,838	131,664,539	10,559	1,088,162	1,793	42,802	15,489
5,001 - 6,000	79,430	135,633,526	58,060	35,438,610	171,072,136	16,266	1,224,890	2,154	57,822	17,417
6,001 - 7,000	83,337	167,443,231	55,695	40,187,768	207,630,999	6,675	612,596	2,524	71,543	19,269
7,001 - 8,000	85,923	198,740,005	51,847	43,123,188	241,863,193	4,301	514,107	2,919	85,352	21,270
8,001 - 9,000	86,020	226,775,277	45,272	42,682,924	269,458,201	2,754	367,394	3,168	96,508	23,108
9,001 - 10,000	82,247	242,904,326	38,053	40,085,896	282,990,222	1,568	203,918	3,371	98,749	23,695
10,001 - 11,000	75,257	246,868,824	31,176	36,303,271	283,172,095	910	99,504	3,469	103,743	23,989
11,001 - 12,000	66,952	240,538,887	24,691	31,488,702	272,027,589	398	50,247	3,648	111,197	23,220
12,001 - 12,500	30,100	113,639,103	10,123	13,769,141	127,408,244	87	10,934	1,796	54,065	11,193
12,501 - 13,000	28,396	110,701,311	9,249	13,093,542	123,794,853	58	4,039	1,788	54,630	10,735
13,001 - 14,000	51,036	208,648,761	15,167	22,716,663	231,365,424	57	6,420	3,544	104,316	20,269
14,001 - 15,000	43,142	184,894,950	11,694	18,811,798	203,706,748	20	3,654	3,200	96,165	18,317
15,001 - 20,000	124,659	595,396,632	26,723	49,545,381	644,940,013	20	2,329	11,359	350,820	59,260
20,001 - 30,000	62,138	384,887,836	7,869	15,738,000	400,625,836	0	0	9,617	335,773	33,010
30,001 - 40,000	16,385	142,231,383	1,253	2,506,000	144,737,383	0	0	3,924	141,947	7,925
40,001 - 50,000	7,049	77,112,429	422	844,000	77,956,429	0	0	2,042	97,231	3,050
50,001 - 100,000	7,477	113,463,741	346	692,000	114,155,741	0	0	2,707	150,991	2,909
$100,001 AND OVER	1,631	70,256,746	90	180,000	70,436,746	0	0	730	31,643	544
Taxable Returns	1,260,642	3,678,703,453	602,241	480,970,260	4,159,673,713	46,348	4,323,803	65,541	2,163,135	366,309
Total All Returns	1,428,082	$4,044,431,485	939,137	$552,753,773	$4,597,184,773	112,263	$10,393,617	70,599	$2,299,118	$428,319

1979 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 7

MARRIED PERSONS FILING JOINT RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	89,519	$ 663,405,539	$ 357,360,991	$ 55,759,352	$ 204,801,861	111,400	$17,551,137	-0-
Taxable Returns								
$ 1 - 500	709	17,384,334	6,893,826	5,224,977	71,767	870	112,904	444,449
501 - 1,000	431	18,345,845	624,386	117,694	322,182	182	31,914	13,718
1,001 - 2,000	1,082	36,912,438	2,769,508	515,365	1,607,180	409	68,392	45,305
2,001 - 3,000	1,273	29,850,666	5,000,695	770,553	3,184,817	317	86,828	70,377
3,001 - 4,000	3,037	47,795,560	17,679,974	2,439,057	10,758,422	555	311,103	168,797
4,001 - 5,000	5,124	63,525,572	38,097,170	4,857,225	23,253,480	2,192	713,415	404,756
5,001 - 6,000	7,279	90,497,572	64,710,739	7,413,652	40,130,585	5,947	1,196,133	934,012
6,001 - 7,000	8,481	109,931,894	87,241,720	9,889,784	55,212,091	9,271	1,496,168	1,094,783
7,001 - 8,000	9,314	125,830,537	108,723,207	12,486,823	69,916,643	12,506	1,750,415	2,603,640
8,001 - 9,000	9,969	140,294,217	128,969,672	14,817,223	84,764,281	15,100	1,957,467	3,792,799
9,001 - 10,000	10,608	163,216,595	152,475,889	18,037,711	100,798,522	17,142	2,134,986	5,281,877
10,001 - 11,000	11,171	183,870,297	176,606,003	21,530,684	117,337,014	19,124	2,300,132	6,924,565
11,001 - 12,000	11,394	204,147,433	196,759,539	25,037,210	131,043,107	20,119	2,376,115	8,519,518
12,001 - 12,500	5,676	105,949,661	104,342,844	13,620,880	69,534,683	10,042	1,184,227	4,791,586
12,501 - 13,000	5,740	112,348,262	109,325,642	14,587,891	73,200,837	10,436	1,214,382	5,205,722
13,001 - 14,000	11,219	230,021,030	226,044,546	30,823,511	151,442,414	20,620	2,383,701	11,246,512
14,001 - 15,000	10,497	233,629,355	230,871,299	32,299,932	155,075,096	20,231	2,299,667	12,141,592
15,001 - 20,000	38,448	982,048,186	981,255,699	148,232,703	660,595,722	76,297	8,465,430	58,190,815
20,001 - 30,000	20,020	710,746,690	711,023,787	122,214,436	470,400,313	41,194	4,506,502	48,421,045
30,001 - 40,000	4,300	229,288,129	229,366,332	46,545,090	146,187,386	9,039	983,323	17,285,016
40,001 - 50,000	1,601	121,059,326	115,988,076	27,024,342	71,048,116	3,530	376,273	9,108,319
50,001 - 100,000	1,417	163,343,041	156,533,231	42,920,576	91,035,281	2,891	320,486	12,945,737
$100,001 AND OVER	282	98,261,115	103,246,041	35,314,196	55,662,412	495	59,291	10,113,644
Taxable Returns	179,272	4,214,297,755	3,954,569,825	636,721,515	2,582,582,351	298,509	36,329,269	220,370,592
Total All Returns	268,791	$4,877,703,294	$4,311,930,816	$692,480,867	$2,787,384,212	409,909	$53,880,406	$220,370,592

MINNESOTA TAXABLE INCOME	Personal Deductions: Itemized NUMBER	Itemized AMOUNT	Standard NUMBER	Standard AMOUNT	TOTAL AMOUNT	Low Income Credit NUMBER	Low Income Credit AMOUNT	Political Contributions Credit NUMBER	Political Contributions Credit AMOUNT	$1 Checkoff AMOUNT
No-Tax Returns	40,435	$117,636,891	49,084	$15,576,192	$133,213,083	9,332	$1,182,093	1,225	$ 43,532	$16,342
Taxable Returns										
$ 1 - 500	542	6,761,343	167	5,884	6,767,227	0	0	44	2,418	118
501 - 1,000	105	157,469	326	27,041	184,510	0	0			22
1,001 - 2,000	316	520,624	766	126,339	646,963	8	3,833	13	147	142
2,001 - 3,000	339	785,660	934	259,665	1,045,325			13	294	165
3,001 - 4,000	1,376	3,833,904	1,661	648,591	4,482,495	37	1,460	43	1,261	697
4,001 - 5,000	2,898	8,867,244	2,226	1,119,221	9,986,465	177	10,248	66	1,479	1,423
5,001 - 6,000	4,590	15,523,202	2,689	1,643,300	17,166,502	518	44,234	157	4,695	2,197
6,001 - 7,000	5,414	19,925,741	3,067	2,214,104	22,139,845	1,121	142,922	230	8,547	2,671
7,001 - 8,000	6,250	23,766,819	3,064	2,552,922	26,319,741	1,532	216,373	275	9,841	2,918
8,001 - 9,000	6,821	26,418,199	3,148	2,969,969	29,388,168	1,410	215,838	289	11,573	3,252
9,001 - 10,000	7,639	30,509,471	2,969	3,130,185	33,639,656	955	139,757	345	12,324	3,667
10,001 - 11,000	8,400	34,509,094	2,771	3,229,211	37,738,305	644	74,754	333	13,504	4,231
11,001 - 12,000	8,802	37,370,797	2,592	3,308,425	40,679,222	306	28,931	404	16,538	4,476
12,001 - 12,500	4,501	19,589,500	1,175	1,597,781	21,187,281	64	17,278	203	8,013	2,432
12,501 - 13,000	4,619	19,949,735	1,121	1,587,179	21,536,914	42	2,947	247	10,116	2,474
13,001 - 14,000	9,211	40,788,223	2,008	3,010,398	43,798,621	41	4,152	484	18,929	4,962
14,001 - 15,000	8,899	40,600,766	1,798	2,895,505	43,496,271	18	2,300	526	20,810	5,119
15,001 - 20,000	32,969	162,210,044	5,479	10,217,230	172,427,274	14	687	2,355	91,490	20,877
20,001 - 30,000	18,454	115,277,038	1,566	3,132,000	118,409,038	0	0	2,344	92,841	13,681
30,001 - 40,000	4,086	36,205,856	214	428,000	36,633,856	0	0	881	40,558	3,023
40,001 - 50,000	1,536	17,785,618	123	246,000	17,915,618	0	0	401	20,499	961
50,001 - 100,000	1,359	22,461,374			22,577,374	0	0	454	21,817	709
$100,001 AND OVER	268	12,241,433	14	28,000	12,269,433	0	0	114	8,820	116
Taxable Returns	139,394	696,059,154	39,878	44,376,950	740,436,104	6,888	905,314	10,221	422,523	80,352
Total All Returns	179,829	$813,696,045	88,962	$59,953,142	$873,649,187	16,220	$2,087,407	11,446	$466,055	$96,694

1979 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 8

MARRIED PERSONS FILING SEPARATELY ON THE COMBINED RETURN

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	121,410	$ 562,358,094	$ 401,038,710	$ 43,441,833	$ 218,788,806	52,520	$ 12,231,331	-0-
Taxable Returns								
$ 1 - 500	58,577	43,396,430	19,329,987	5,394,724	11,627,578	2,223	65,776	182,129
501 - 1,000	33,066	35,766,552	26,849,524	1,253,557	24,510,721	1,243	22,208	423,564
1,001 - 2,000	54,530	104,993,614	90,167,448	4,955,676	81,280,659	2,753	75,378	1,826,395
2,001 - 3,000	56,037	187,859,346	169,404,773	11,969,832	141,071,109	3,980	365,484	3,815,870
3,001 - 4,000	68,182	337,013,386	314,745,544	27,535,786	239,331,258	9,650	2,239,391	7,210,513
4,001 - 5,000	69,838	448,421 157	428,126,797	42,024,639	314,610,895	17,143	3,496,458	11,356,728
5,001 - 6,000	70,314	558,275,533	540,038,965	59,092,119	387,111,715	24,349	4,475,509	14,656,364
6,001 - 7,000	72,374	682,585,506	669,234,040	79,722,719	470,832,271	31,310	5,423,410	23,552,196
7,001 - 8,000	74,396	818,591,034	807,020,482	103,550,240	558,378,633	38,998	6,439,689	30,956,527
8,001 - 9,000	73,935	934,677,172	925,154,786	126,617,736	628,427,418	46,735	7,418,781	37,930,637
9,001 - 10,000	69,811	996,258,292	989,240,386	142,805,281	663,181,275	52,962	7,980,299	42,867,085
10,001 - 11,000	62,261	989,719,646	985,851,279	148,404,854	653,161,925	55,950	8,026,164	44,839,421
11,001 - 12,000	54,188	951,076,959	948,781,156	148,414,690	622,713,660	56,153	7,769,026	45,144,407
12,001 - 12,500	23,736	444,726,705	443,720,806	70,721,132	290,720,792	27,081	3,653,345	21,808,137
12,501 - 13,000	22,042	430,925,471	430,474,550	69,641,706	281,011,153	26,360	3,506,189	21,544,813
13,001 - 14,000	39,051	809,069,212	808,879,596	133,117,340	526,768,285	51,195	6,587,541	41,483,940
14,001 - 15,000	32,186	714,810,504	715,589,020	120,082,644	466,345,575	45,470	5,722,589	38,256,844
15,001 - 20,000	88,987	2,310,070,644	2,322,140,507	405,044,127	1,518,513,617	143,293	17,290,289	136,246,574
20,001 - 30,000	42,420	1,543,532,868	1,550,982,036	302,215,420	1,001,182,713	73,204	8,691,246	103,882,428
30,001 - 40,000	11,725	444,498,444	448,304,595	149,156,272	401,301,640	20,922	2,466,473	47,607,787
40,001 - 50,000	5,276	385,796,276	389,388,348	100,178,495	234,120,899	9,718	1,132,606	29,945,110
50,001 - 100,000	5,710	639,328,229	643,482,724	189,660,365	371,179,963	10,344	1,234,426	52,171,184
$100,001 AND OVER	1,214	394,949,677	425,180,376	142,504,895	232,328,169	1,877	249,684	36,882,585
Taxable Returns	1,089,856	15,402,342,657	15,292,087,745	2,584,044,249	10,119,719,923	752,913	104,531,815	796,571,249
Total All Returns	1,211,266	$15,964,700,751	$15,693,126,455	$2,627,486,082	$10,338,508,729	805,433	$116,763,146	$796,571,249

MINNESOTA TAXABLE INCOME	Personal Deductions: Itemized NUMBER	Itemized AMOUNT	Standard NUMBER	Standard AMOUNT	TOTAL AMOUNT	Low Income Credit NUMBER	Low Income Credit AMOUNT	Political Contributions Credit NUMBER	Political Contributions Credit AMOUNT	$1 Checkoff AMOUNT
No-Tax Returns	79,738	$ 142,357,547	41,672	$ 8,631,015	$ 150,988,562	3,115	$268,010	1,701	$ 48,047	$ 11,664
Taxable Returns										
$ 1 - 500	51,619	6,172,260	6,958	158,702	6,330,970	0	0	5	980	1,317
501 - 1,000	28,346	687,556	4,720	389,688	1,077,244	0	0			868
1,001 - 2,000	45,749	2,475,166	8,781	1,455,947	3,931,113	33	925	6	167	1,575
2,001 - 3,000	46,797	13,787,046	9,240	2,576,786	16,363,832			85	1,641	2,256
3,001 - 4,000	57,431	43,695,657	10,751	4,182,863	47,878,520	233	10,662	462	10,300	3,996
4,001 - 5,000	58,870	66,002,144	10,968	5,489,119	71,491,263	453	25,777	734	18,529	4,983
5,001 - 6,000	58,756	86,765,839	11,558	7,069,292	93,835,131	562	42,885	866	25,565	5,856
6,001 - 7,000	61,252	110,655,211	11,122	8,023,839	118,679,050	551	49,712	1,071	32,721	7,300
7,001 - 8,000	63,586	136,096,087	10,810	8,993,522	145,091,609	450	48,112	1,347	42,780	9,242
8,001 - 9,000	64,080	160,814,440	9,855	9,295,192	170,109,632	315	37,726	1,618	52,271	11,337
9,001 - 10,000	60,882	173,837,007	8,929	9,416,823	183,253,830	203	20,272	1,765	56,400	12,531
10,001 - 11,000	54,602	175,358,879	7,659	8,925,621	184,284,500			1,954	60,099	13,227
11,001 - 12,000	47,498	169,369,552	6,490	8,283,254	177,652,806	175	16,784	2,150	66,084	13,176
12,001 - 12,500	21,024	78,591,080	2,712	3,687,802	82,278,882			1,137	33,708	6,510
12,501 - 13,000	19,469	76,177,964	2,573	3,643,727	79,821,691			1,066	32,911	6,218
13,001 - 14,000	34,553	142,255,894	4,498	6,738,077	148,993,971			2,221	66,269	11,767
14,001 - 15,000	28,463	123,169,063	3,723	5,991,738	129,160,801	10	1,963	2,001	58,692	10,455
15,001 - 20,000	78,828	379,688,813	10,159	18,953,950	398,562,763			7,382	219,984	33,085
20,001 - 30,000	38,635	240,813,903	3,785	7,570,000	247,583,903	0	0	6,402	218,749	17,796
30,001 - 40,000	11,082	98,540,683	643	1,286,000	97,846,683	0	0	2,823	123,667	4,652
40,001 - 50,000	5,065	54,666,954	211	422,000	55,088,954	0	0	1,934	73,384	1,978
50,001 - 100,000	5,556	82,334,396	154	308,000	82,642,396	0	0	2,091	117,037	2,086
$100,001 AND OVER	1,201	50,321,312	13	26,000	50,347,312	0	0	568	40,964	396
Taxable Returns	943,544	2,469,418,916	146,312	122,887,942	2,592,306,858	2,985	254,823	39,292	1,338,951	182,607
Total All Returns	1,023,282	$2,611,776,463	187,984	$131,518,957	$2,743,295,420	6,100	$522,833	40,993	$1,386,998	$194,271

1979 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 9

MARRIED PERSONS FILING SEPARATELY ON TWO RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	5,647	$ 22,936,604	$ 14,766,150	$ 1,971,651	$ 9,832,499	2,697	$ 491,353	-0-
Taxable Returns								
$ 1 - 500	60	200,216	83,970	32,589	11,971	10	4,338	9,090
501 - 1,000	68	220,204	74,606	12,695	52,073			5,098
1,001 - 2,000	128	451,892	244,422	22,677	200,318	15	4,084	3,259
2,001 - 3,000	1,226	4,571,856	4,055,737	370,664	3,121,571	23	64,867	36,335
3,001 - 4,000	1,648	8,390,377	7,603,623	741,323	5,775,575	176	108,978	119,719
4,001 - 5,000	1,721	11,225,446	10,424,109	1,137,492	7,749,992	446	129,281	229,613
5,001 - 6,000	1,846	14,150,453	13,773,216	1,566,389	10,167,847	626	146,114	401,011
6,001 - 7,000	1,795	16,146,813	15,840,289	1,905,431	11,650,614	638	143,210	565,849
7,001 - 8,000	1,730	18,202,184	17,987,802	2,479,757	12,962,173	768	146,771	715,221
8,001 - 9,000	1,543	18,296,748	18,168,591	2,517,821	13,120,759	749	133,516	810,875
9,001 - 10,000	1,292	17,342,323	17,281,429	2,514,155	12,264,793	766	120,697	819,012
10,001 - 11,000	1,066	15,908,319	15,884,876	2,421,499	11,176,278	669	101,439	802,283
11,001 - 12,000	891	14,587,488	14,579,367	2,331,854	10,233,530	583	85,427	784,837
12,001 - 12,500	380	6,760,443	6,747,418	1,127,289	4,653,847	268	37,718	368,567
12,501 - 13,000	355	6,565,753	6,629,431	1,147,060	4,524,666	290	37,095	365,511
13,001 - 14,000	521	10,215,952	10,292,047	1,772,731	7,032,045	454	56,431	583,538
14,001 - 15,000	426	9,140,651	9,211,564	1,644,626	6,176,952	480	52,343	529,566
15,001 - 20,000	927	23,084,771	23,343,397	4,333,444	15,574,674	1,038	117,444	1,448,554
20,001 - 30,000	290	10,439,742	10,511,263	2,195,079	6,790,025	386	40,591	718,154
30,001 - 40,000	67	3,755,207	3,730,237	908,784	2,325,676	77	8,965	280,775
40,001 - 50,000	23	1,751,793	1,843,239	604,643	1,029,314	21	2,860	138,189
50,001 - 100,000	24	2,486,101	2,486,034	770,590	1,473,059	28	3,152	200,678
$100,001 AND OVER	11	6,207,635	6,271,455	1,187,557	3,415,487	5	1,100	499,330
Taxable Returns	18,038	220,516,441	217,068,122	33,745,949	151,483,239	8,538	1,546,337	10,435,078
Total All Returns	23,685	$243,453,045	$231,834,272	$35,717,600	$161,315,738	11,235	$2,037,690	$10,435,078

MINNESOTA TAXABLE INCOME	Personal Deductions: Itemized NUMBER	Itemized AMOUNT	Standard NUMBER	Standard AMOUNT	TOTAL AMOUNT	Low Income Credit NUMBER	Low Income Credit AMOUNT	Political Contributions Credit NUMBER	Political Contributions Credit AMOUNT	$1 Checkoff AMOUNT
No-Tax Returns	1,699	$ 2,807,371	3,948	$ 818,084	$ 3,625,455	619	$ 65,325	64	$ 1,875	$ 692
Taxable Returns										
$ 1 - 500	42	63,440	18	630	64,070	0	0	0	0	7
501 - 1,000	19	5,741	49	4,097	9,838	0	0	0	0	10
1,001 - 2,000	38	5,693	90	15,734	21,427	8	478	13	202	20
2,001 - 3,000	296	300,676	930	262,826	563,502					183
3,001 - 4,000	493	638,535	1,155	448,190	1,086,725	27	1,328	34	823	261
4,001 - 5,000	556	955,056	1,165	581,569	1,536,625	80	7,830	29	934	303
5,001 - 6,000	620	1,289,974	1,226	749,006	2,038,980	125	9,680	39	1,219	303
6,001 - 7,000	616	1,433,297	1,179	850,447	2,284,244	71	7,968	59	1,792	310
7,001 - 8,000	648	1,646,256	1,082	899,616	2,545,872	56	6,810	62	1,946	333
8,001 - 9,000	625	1,663,377	918	866,634	2,530,011	23	3,089	59	1,688	300
9,001 - 10,000	594	1,767,413	698	735,068	2,502,481	14	876	50	1,504	272
10,001 - 11,000	517	1,647,739	549	639,360	2,287,099			53	1,772	210
11,001 - 12,000	473	1,481,091	418	532,932	2,013,983	8	1,398	51	1,535	205
12,001 - 12,500	213	739,300	167	226,982	966,282			20	568	73
12,501 - 13,000	219	765,383	136	192,322	957,705			21	734	78
13,001 - 14,000	325	1,193,587	196	293,684	1,487,271	0	0	31	882	131
14,001 - 15,000	305	1,194,957	121	195,229	1,390,186	0	0	25	611	100
15,001 - 20,000	718	2,853,181	209	382,098	3,435,279	0	0	75	1,929	242
20,001 - 30,000	245	1,436,159	45	90,000	1,526,159	0	0	31	1,120	73
30,001 - 40,000	56	473,777	11	22,000	495,777	0	0	9	290	7
40,001 - 50,000	19	201,282	6	12,000	209,282	0	0	11	608	10
50,001 - 100,000	22	238,385			242,385	0	0			
$100,001 AND OVER	11	1,668,411	0	0	1,668,411	0	0	5	250	
Taxable Returns	7,670	23,863,170	10,368	8,000,424	31,863,594	410	39,459	677	20,413	3,431
Total All Returns	9,369	$26,670,541	14,316	$8,818,508	$35,489,049	1,029	$104,784	741	$22,288	$4,123

1979 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 10

SINGLE PERSONS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	287,760	$ 903,163,250	$ 674,473,632	$ 63,809,529	$ 486,680,497	40,009	$19,220,202	-0-
Taxable Returns								
$ 1 - 500	1,882	8,056,447	4,726,186	2,521,937	303,169	216	136,901	402,779
501 - 1,000	1,775	7,586,014	2,053,760	342,830	1,352,051			81,477
1,001 - 2,000	4,271	20,706,650	8,659,811	953,107	6,570,509	117	150,588	162,604
2,001 - 3,000	64,717	229,123,230	206,506,050	18,005,234	163,341,864	255	3,454,050	1,667,792
3,001 - 4,000	59,539	299,392,499	273,531,225	26,191,838	207,358,874	1,802	3,742,656	4,342,530
4,001 - 5,000	55,053	353,529,562	334,824,100	37,516,725	248,657,189	4,196	3,601,647	7,142,567
5,001 - 6,000	58,051	438,245,667	428,240,144	51,142,395	319,066,226	6,651	3,793,978	12,479,651
6,001 - 7,000	56,382	497,584,912	495,147,476	64,217,159	366,402,457	9,165	3,754,513	18,339,853
7,001 - 8,000	52,330	533,092,753	534,143,473	74,293,528	391,943,974	10,222	3,546,054	22,390,957
8,001 - 9,000	45,845	532,374,154	536,261,301	79,625,353	389,205,558	9,981	3,152,322	24,801,412
9,001 - 10,000	38,589	505,853,502	509,981,075	80,396,412	365,990,408	8,739	2,658,637	25,321,309
10,001 - 11,000	31,935	467,410,517	472,220,882	78,611,485	334,747,206	7,521	2,223,269	24,947,885
11,001 - 12,000	25,170	408,468,585	412,870,335	72,255,789	288,932,968	6,387	1,774,236	22,846,995
12,001 - 12,500	10,431	181,595,630	183,890,818	33,176,134	127,738,885	2,860	751,350	10,455,731
12,501 - 13,000	9,508	172,663,621	176,610,398	31,973,736	121,158,115	2,762	691,205	10,154,450
13,001 - 14,000	15,412	297,780,878	301,634,885	56,821,541	207,727,783	4,679	1,134,454	17,964,212
14,001 - 15,000	11,527	240,803,533	243,844,074	47,329,278	166,845,306	4,062	884,542	14,915,656
15,001 - 20,000	23,020	567,131,600	573,319,832	115,942,460	386,862,675	10,300	1,515,351	36,997,460
20,001 - 30,000	7,277	256,711,242	259,258,813	55,547,645	170,604,432	3,974	683,274	18,443,068
30,001 - 40,000	1,546	80,409,520	81,269,747	18,892,765	52,615,915	850	150,500	6,367,752
40,001 - 50,000	571	40,408,054	40,365,975	10,361,942	25,261,458	340	57,730	3,312,680
50,001 - 100,000	672	74,407,515	73,330,588	19,944,503	44,692,499	404	68,719	6,123,995
$100,001 AND OVER	214	74,240,462	70,797,972	20,713,139	43,933,243	111	20,046	5,201,167
Taxable Returns	575,717	6,289,214,773	6,221,490,920	996,786,935	4,431,312,768	95,616	38,347,110	294,864,061
Total All Returns	863,477	$7,192,378,023	$6,895,964,552	$1,060,596,464	$4,917,993,265	135,625	$57,567,312	$294,864,061

MINNESOTA TAXABLE INCOME	Personal Deductions: Itemized NUMBER	Itemized AMOUNT	Standard NUMBER	Standard AMOUNT	TOTAL AMOUNT	Low Income Credit NUMBER	Low Income Credit AMOUNT	Political Contributions Credit NUMBER	Political Contributions Credit AMOUNT	$1 Checkoff AMOUNT
No-Tax Returns	45,568	$102,926,223	242,192	$ 46,757,737	$149,683,960	52,849	$4,554,384	2,068	$ 42,529	$ 33,312
Taxable Returns										
$ 1 - 500	1,004	3,947,607	878	29,413	3,977,020	6	169	22	609	233
501 - 1,000	136	220,905	1,639	137,974	358,879	7	737	11	204	173
1,001 - 2,000	380	472,326	3,891	663,869	1,136,195	13	884			502
2,001 - 3,000	5,138	8,487,392	59,579	16,673,560	25,160,952	538	13,547	275	3,002	9,678
3,001 - 4,000	12,523	21,858,774	47,016	18,121,739	39,980,513	1,765	93,477	762	15,559	9,221
4,001 - 5,000	14,450	28,266,257	40,603	20,383,929	48,650,186	9,849	1,044,304	964	21,860	8,780
5,001 - 6,000	15,464	32,054,511	42,587	25,977,012	58,031,523	15,063	1,128,091	1,092	26,341	9,061
6,001 - 7,000	16,055	35,428,482	40,327	29,099,378	64,527,860	4,932	411,993	1,164	28,482	8,988
7,001 - 8,000	15,439	37,228,843	36,891	30,677,128	67,905,971	2,263	242,811	1,235	30,784	8,777
8,001 - 9,000	14,494	37,879,261	31,351	29,551,129	67,430,390	1,006	110,740	1,202	30,975	8,219
9,001 - 10,000	13,132	36,798,435	25,457	26,803,820	63,594,255	395	43,012	1,211	30,540	7,425
10,001 - 11,000	11,738	35,353,112	20,197	23,509,079	58,862,191	147	13,585	1,125	28,366	6,321
11,001 - 12,000	9,979	32,317,487	15,191	19,364,091	51,681,578	48	10,515	1,043	27,039	5,363
12,001 - 12,500	4,362	14,719,223	6,069	8,256,576	22,975,799	9	532	436	11,714	2,178
12,501 - 13,000	4,089	13,808,229	5,419	7,670,314	21,478,543	10	405	454	10,868	1,965
13,001 - 14,000	6,947	24,411,057	8,465	12,674,504	37,085,561	14	3,299	808	20,234	3,409
14,001 - 15,000	5,475	19,930,164	6,052	9,729,326	29,659,490			648	16,051	2,643
15,001 - 20,000	12,144	50,522,594	10,876	19,992,103	70,514,697			1,547	37,436	5,056
20,001 - 30,000	4,804	28,160,736	2,473	4,946,000	33,106,736	0	0	840	23,061	1,460
30,001 - 40,000	1,161	8,991,067	385	770,000	9,761,067	0	0	211	7,031	243
40,001 - 50,000	429	4,458,575	142	284,000	4,742,575	0	0	254	8,875	224
50,001 - 100,000	560	8,429,586	132	264,000	8,693,586	0	0	43	1,808	
$100,001 AND OVER	151	6,025,590	63	126,000	6,151,590	0	0			
Taxable Returns	170,034	489,362,213	408,683	305,704,944	795,067,157	36,065	3,124,206	15,351	381,246	99,919
Total All Returns	215,602	$592,288,436	647,875	$352,462,681	$944,751,117	88,914	$7,678,590	17,419	$423,775	$133,231

1979 INDIVIDUAL INCOME TAX RETURNS
DATA BY COUNTY

TABLE 11

ALL FILERS

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
AITKIN	6,293	$49,806,357	$48,626,038	$7,727	$6,691,035	$33,678,776	$1,799,592
ANOKA	103,746	$1,308,148,043	$1,304,335,209	$12,572	$205,624,794	$667,483,990	$62,818,017
BECKER	14,894	$129,954,342	$126,765,855	$8,511	$16,497,147	$88,147,715	$4,882,256
BELTRAMI	13,018	$119,545,115	$114,949,609	$8,830	$16,209,218	$80,146,283	$4,749,249
BENTON	10,956	$106,225,265	$105,248,077	$9,604	$14,197,196	$72,994,932	$4,441,541
BIG STONE	3,922	$32,961,006	$31,963,027	$8,150	$3,884,883	$23,108,025	$1,373,069
BLUE EARTH	28,715	$302,084,877	$297,233,939	$10,352	$45,887,291	$204,069,708	$13,917,699
BROWN	16,769	$166,593,009	$163,174,813	$9,731	$23,108,187	$119,922,884	$7,819,350
CARLTON	14,822	$160,809,341	$158,638,808	$10,703	$24,078,543	$110,904,089	$7,525,035
CARVER	20,318	$244,156,929	$242,476,514	$11,934	$37,656,416	$162,360,934	$11,802,384
CASS	8,999	$73,229,155	$69,139,392	$7,683	$9,381,159	$47,697,523	$2,583,108
CHIPPEWA	8,472	$78,497,143	$76,898,235	$9,077	$10,109,413	$55,193,137	$3,499,893
CHISAGO	13,150	$144,192,866	$143,855,378	$10,940	$21,293,415	$96,145,757	$6,494,113
CLAY	24,911	$263,741,520	$255,220,311	$10,246	$37,199,713	$171,570,540	$11,172,669
CLEARWATER	3,666	$28,431,785	$28,184,213	$7,688	$3,691,674	$20,224,264	$1,077,706
COOK	2,217	$21,264,660	$20,521,694	$9,257	$3,053,317	$14,327,999	$922,318
COTTONWOOD	8,267	$82,581,184	$80,172,715	$9,698	$11,087,434	$56,778,888	$3,770,488
CROW WING	20,382	$194,094,806	$188,686,926	$9,258	$27,090,745	$127,724,871	$7,993,749
DAKOTA	110,521	$1,508,249,000	$1,482,127,205	$13,410	$247,257,556	$971,473,586	$76,877,099
DODGE	8,109	$83,344,964	$82,615,911	$10,188	$11,820,849	$56,966,470	$3,745,927
DOUGLAS	14,322	$127,223,903	$124,785,281	$8,713	$17,424,455	$85,739,312	$5,069,384
FARIBAULT	11,852	$116,670,732	$113,727,640	$9,596	$16,735,719	$80,568,054	$5,291,411
FILLMORE	11,434	$102,733,266	$100,966,614	$8,830	$12,893,452	$72,560,177	$4,471,516
FREEBORN	20,976	$214,977,521	$210,266,414	$10,024	$30,843,956	$146,213,996	$9,649,000
GOODHUE	22,061	$234,605,298	$230,945,349	$10,468	$34,004,248	$160,291,443	$10,955,944
GRANT	3,809	$32,649,494	$31,912,271	$8,380	$4,186,582	$22,667,151	$1,379,611
HENNEPIN	600,530	$8,223,434,125	$8,078,939,014	$13,453	$1,447,272,581	$5,246,011,219	$418,139,296
HOUSTON	9,585	$92,520,653	$89,966,322	$9,386	$11,930,339	$63,903,826	$4,044,243
HUBBARD	6,311	$50,247,451	$47,707,694	$7,559	$6,006,346	$33,241,300	$1,673,778
ISANTI	11,082	$118,603,298	$118,318,041	$10,677	$17,267,414	$79,438,234	$5,135,522
ITASCA	20,629	$234,197,742	$229,839,596	$11,142	$36,312,126	$158,876,693	$11,228,711
JACKSON	7,956	$74,711,596	$72,629,327	$9,612	$10,429,904	$51,512,850	$3,337,269
KANABEC	5,648	$50,567,759	$50,274,452	$8,901	$6,765,717	$36,747,287	$2,009,941
KANDIYOHI	19,758	$199,142,849	$196,280,082	$9,934	$27,904,474	$134,804,260	$9,004,224
KITTSON	3,556	$32,124,094	$31,103,959	$8,747	$4,379,403	$21,899,179	$1,399,244
KOOCHICHING	9,776	$94,048,801	$93,014,841	$10,599	$14,897,156	$65,188,711	$4,427,219
LAC QUI PARLE	5,702	$51,474,120	$49,614,332	$8,701	$6,294,944	$36,060,088	$2,271,427
LAKE	6,736	$87,094,902	$86,343,673	$12,818	$16,519,701	$59,956,842	$4,681,951
LAKE OF THE WOODS	1,967	$17,207,966	$16,810,697	$8,557	$2,680,903	$12,017,456	$767,849
LE SUEUR	13,942	$132,629,804	$130,584,138	$9,663	$18,991,426	$91,011,905	$5,876,329
LINCOLN	4,013	$30,146,580	$29,206,657	$7,278	$3,255,660	$21,960,183	$1,180,113
LYON	14,081	$140,624,352	$137,433,056	$9,760	$19,620,148	$96,899,915	$6,398,824
MC LEOD	17,969	$180,277,157	$178,817,297	$10,295	$26,166,394	$125,096,195	$8,401,498
MAHNOMEN	2,120	$16,324,786	$15,471,739	$7,298	$1,971,783	$11,172,719	$569,649
MARSHALL	6,607	$59,085,298	$57,734,257	$8,738	$7,564,704	$40,969,893	$2,520,434
MARTIN	15,272	$151,794,019	$148,087,335	$9,697	$21,401,453	$103,766,974	$6,976,695

1979 INDIVIDUAL INCOME TAX RETURNS
DATA BY COUNTY

TABLE 11

ALL FILERS

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
BEKER	10,941	$99,273,848	$98,443,638	$8,998	$13,267,497	$69,661,258	$4,338,480
MILLE LACS	9,107	$82,958,633	$81,834,606	$8,986	$11,639,791	$56,745,541	$3,380,668
MORRISON	13,727	$115,023,454	$112,959,740	$8,300	$14,331,818	$78,809,302	$4,334,664
MOWER	23,147	$249,431,692	$243,283,658	$10,510	$37,720,573	$169,593,759	$12,026,807
MURRAY	6,241	$57,401,326	$55,747,989	$8,933	$7,331,799	$40,673,324	$2,618,288
NICOLLET	13,651	$143,204,767	$140,416,784	$10,286	$20,350,161	$96,626,179	$6,418,949
NOBLES	12,776	$126,763,402	$123,205,422	$9,644	$17,204,905	$87,818,954	$5,763,100
NORMAN	4,861	$43,918,121	$42,574,607	$8,758	$5,930,292	$30,221,350	$1,855,656
OLMSTEAD	56,649	$700,586,935	$684,277,900	$12,079	$110,792,621	$457,960,423	$33,996,159
OTTER TAIL	26,040	$227,929,942	$222,534,309	$8,546	$28,577,617	$157,194,279	$9,189,660
PENNINGTON	8,273	$82,281,861	$81,367,512	$9,835	$11,779,504	$56,585,999	$3,735,642
PINE	9,068	$80,496,982	$79,690,323	$8,788	$11,199,050	$55,720,836	$3,276,722
PIPESTONE	6,316	$55,642,070	$53,842,689	$8,525	$8,562,088	$38,995,384	$2,371,648
POLK	17,819	$174,847,243	$170,032,928	$9,544	$24,046,995	$117,536,973	$7,463,856
POPE	5,924	$48,974,741	$47,626,609	$8,040	$5,787,093	$34,157,757	$1,969,618
RAMSEY	280,139	$3,574,265,254	$3,520,173,624	$12,566	$606,703,755	$2,336,118,999	$177,310,761
RED LAKE	2,649	$21,235,231	$20,847,923	$7,870	$2,600,279	$15,066,919	$789,189
REDWOOD	11,010	$106,159,622	$103,187,781	$9,372	$14,109,504	$74,034,760	$4,885,842
RENVILLE	11,594	$111,557,191	$108,260,341	$9,338	$14,[illegible]31,675	$77,854,398	$5,130,625
RICE	23,491	$245,427,884	$241,258,327	$10,270	$33,967,673	$165,947,739	$10,896,345
ROCK	6,004	$59,971,392	$57,918,082	$9,647	$7,926,957	$41,786,184	$2,825,059
ROSEAU	6,452	$58,211,856	$56,999,890	$8,828	$7,644,986	$41,131,672	$2,699,617
ST. LOUIS	117,526	$1,417,469,021	$1,390,954,971	$11,835	$240,084,710	$952,110,638	$72,301,412
SCOTT	23,870	$295,765,733	$294,965,701	$12,357	$46,064,613	$195,300,008	$14,357,466
SHERBURNE	14,553	$169,969,769	$170,082,668	$11,687	$25,990,334	$113,171,999	$7,904,456
SIBLEY	8,853	$80,061,230	$78,460,428	$8,863	$10,068,396	$56,635,536	$3,544,007
STEARNS	52,691	$520,310,994	$521,878,793	$9,905	$73,913,943	$359,714,675	$23,121,358
STEELE	18,276	$190,245,950	$187,461,455	$10,257	$27,246,028	$129,727,107	$8,676,173
STEVENS	5,874	$54,924,108	$53,657,663	$9,135	$7,427,572	$38,174,224	$2,465,249
SWIFT	6,749	$58,342,361	$56,771,872	$8,419	$7,067,019	$40,968,816	$2,496,107
TODD	10,921	$[illegible]7,836,140	$86,392,935	$7,911	$10,341,093	$61,504,116	$3,910,715
TRAVERSE	3,126	$26,845,571	$27,538,167	$8,809	$3,450,940	$20,137,054	$1,295,819
WABASHA	11,020	$104,379,208	$102,308,563	$9,284	$13,640,888	$72,364,267	$4,567,665
WADENA	6,491	$59,431,573	$54,454,810	$8,389	$7,222,273	$38,393,659	$2,206,189
WASECA	10,670	$108,089,977	$105,948,974	$9,930	$15,295,623	$74,273,790	$4,961,469
WASHINGTON	60,165	$820,640,382	$811,173,611	$13,482	$134,457,497	$530,051,068	$40,806,360
WATONWAN	7,271	$70,377,213	$69,164,043	$9,512	$9,307,382	$49,675,381	$3,221,593
WILKIN	4,450	$45,590,953	$44,155,128	$9,923	$6,103,901	$31,370,237	$2,141,891
WINONA	23,878	$238,686,982	$233,387,421	$9,774	$34,267,999	$162,014,407	$10,537,921
WRIGHT	29,450	$318,136,466	$317,171,808	$10,770	$45,574,012	$215,208,784	$14,427,883
YELLOW MEDICINE	7,560	$68,969,771	$66,959,189	$8,857	$8,658,874	$48,173,647	$3,000,470
TOTAL COUNTY	2,296,701	$27,170,641,782	$26,710,574,207	$11,629	$4,336,413,433	$17,922,442,215	$1,306,041,648
Other State & Undesignated	70,518	$ 1,107,593,331	$ 422,281,888	$ 5,988	$ 79,867,580	$ 282,759,729	$ 16,199,334
GRAND TOTAL	2,367,219	$28,278,235,113	$27,132,856,095	$11,462	$4,416,281,013	$18,205,201,944	$1,322,240,990

1979 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

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CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-AITKIN							
AITKIN	1,152	$10,446,918	$10,224,653	$8,875	$1,495,088	$6,990,344	$430,284
MILL CITY	261	$2,240,373	$2,218,296	$8,499	$290,101	$1,569,156	$87,334
MC GRATH	57	$529,262	$546,734	$9,592	$74,793	$390,122	$22,442
MC GREGOR	310	$2,459,454	$2,388,675	$7,705	$336,861	$1,656,833	$84,691
PALISADE	98	$765,355	$772,163	$7,879	$87,219	$532,593	$24,771
TAMARACK	42	$344,823	$362,450	$8,630	$48,995	$260,339	$15,224
CITY TOTAL	1,920	$16,806,185	$16,512,753	$8,600	$2,333,097	$11,398,387	$664,748
COUNTY-ANOKA							
ANDOVER	2,603	$36,371,807	$36,333,060	$13,958	$5,698,107	$23,555,211	$1,760,478
ANOKA	13,362	$172,801,396	$171,939,162	$12,868	$28,010,291	$112,546,280	$8,310,640
BETHEL	659	$8,627,312	$8,622,904	$13,165	$1,367,849	$5,622,445	$400,401
BLAINE	13,793	$173,826,307	$174,005,969	$12,616	$26,346,183	$115,578,658	$8,060,156
CENTERVILLE	307	$3,931,495	$3,967,658	$12,923	$653,618	$2,685,659	$196,621
CIRCLE PINES	2,591	$32,504,285	$32,468,829	$12,531	$5,033,072	$21,601,123	$1,535,628
COLUMBIA HEIGHTS	10,691	$129,450,570	$128,677,601	$12,036	$20,509,860	$88,119,318	$6,507,100
COON RAPIDS	18,053	$232,525,538	$232,182,295	$12,861	$35,979,242	$153,668,559	$11,036,298
EAST BETHEL	1,667	$21,890,678	$22,102,746	$13,259	$3,432,632	$14,436,873	$1,029,295
FRIDLEY	16,643	$221,407,314	$219,915,990	$13,214	$34,496,328	$147,758,607	$11,302,990
HAM LAKE	2,210	$28,757,209	$28,739,183	$13,004	$4,466,510	$18,611,499	$1,320,861
HILLTOP	155	$1,724,627	$1,715,609	$11,068	$261,908	$1,234,208	$84,063
LEXINGTON	688	$7,873,673	$7,890,951	$11,482	$1,188,336	$5,392,188	$358,719
LINO LAKES	1,682	$21,700,023	$21,984,667	$13,071	$3,936,834	$14,324,697	$1,042,949
SPRING LAKE PARK	3,034	$38,897,428	$38,866,447	$12,810	$6,092,871	$26,072,279	$1,886,915
ST FRANCIS	381	$4,349,820	$4,313,369	$11,321	$621,643	$2,850,810	$192,312
CITY TOTAL	88,515	$1,136,633,482	$1,133,739,040	$12,809	$179,693,264	$794,038,614	$55,024,926
COUNTY-BECKER							
AUDUBON	179	$1,607,963	$1,611,249	$9,001	$214,503	$1,107,224	$58,815
CALLAWAY	95	$741,573	$716,771	$7,545	$90,079	$507,764	$25,880
DETROIT LAKES	4,545	$63,819,768	$62,921,871	$13,844	$8,000,184	$29,089,261	$1,753,384
FRAZEE	604	$5,357,196	$5,325,454	$8,817	$673,285	$3,814,786	$198,455
LAKE PARK	364	$3,533,974	$3,269,537	$8,982	$460,533	$2,244,311	$133,563
OGEMA	106	$749,029	$691,379	$6,522	$82,492	$419,590	$22,470
WOLF LAKE	27	$197,849	$200,093	$7,411	$22,251	$149,990	$5,693
CITY TOTAL	5,920	$85,807,310	$84,736,349	$9,246	$7,543,407	$37,424,926	$2,198,360
COUNTY-BELTRAMI							
BEMIDJI	6,258	$80,542,837	$58,706,511	$9,381	$8,590,209	$40,765,414	$2,401,891
BLACKDUCK	379	$3,214,858	$3,126,663	$8,250	$382,629	$2,220,577	$126,786
KELLIHER	155	$1,278,088	$1,248,907	$8,122	$185,302	$890,714	$48,621
SOLWAY	83	$693,248	$695,004	$8,253	$83,943	$502,218	$28,025
TENSTRIKE	86	$665,681	$672,227	$7,817	$89,772	$487,021	$24,694
TURTLE RIVER	19	$166,469	$168,291	$8,857	$18,399	$120,610	$7,152
WILTON	118	$916,932	$902,503	$7,648	$115,011	$653,008	$31,923
CITY TOTAL	7,098	$87,478,113	$85,520,096	$9,231	$9,465,261	$45,639,362	$2,768,852
COUNTY-BENTON							
FOLEY	896	$8,863,524	$8,748,930	$9,777	$1,141,152	$6,049,704	$375,231
GILMAN	57	$482,793	$469,324	$8,234	$56,276	$321,927	$14,675
RICE	512	$5,468,666	$5,423,628	$10,593	$756,155	$3,716,612	$240,098
ROMNEY	19	$152,883	$153,759	$8,093	$24,547	$109,506	$5,387
SARTELL	461	$4,792,746	$4,682,099	$10,156	$620,799	$3,224,169	$197,300
SAUK RAPIDS	1,633	$19,154,756	$18,992,637	$11,631	$2,921,940	$12,717,716	$871,169
ST CLOUD	2,118	$21,089,870	$20,642,014	$9,746	$2,854,786	$14,287,692	$889,719
CITY TOTAL	5,696	$60,009,238	$59,103,784	$10,380	$8,381,655	$40,427,326	$2,593,370
COUNTY-BIG STONE							
BARRY	13	$86,842	$82,731	$6,364	$12,806	$63,670	$3,404
BEARDSLEY	169	$1,244,389	$1,211,599	$7,363	$147,632	$860,677	$41,849
CLINTON	334	$2,834,700	$2,781,697	$8,328	$342,036	$2,054,400	$116,817
CORRELL	43	$297,999	$291,714	$6,784	$32,471	$226,677	$13,381
GRACEVILLE	375	$3,229,760	$3,178,027	$8,341	$397,361	$2,269,992	$137,861
JOHNSON	28	$308,335	$331,945	$11,856	$72,629	$230,902	$17,955
ODESSA	84	$666,589	$651,517	$7,756	$81,324	$468,198	$23,479
ORTONVILLE	1,394	$13,015,002	$12,778,998	$9,167	$1,699,644	$8,902,308	$567,420
CITY TOTAL	2,436	$21,683,616	$21,258,133	$8,727	$2,781,873	$15,046,224	$902,586
COUNTY-BLUE EARTH							
AMBOY	398	$3,703,648	$3,631,499	$9,124	$539,583	$2,971,514	$159,041
EAGLE LAKE	744	$7,275,183	$7,161,937	$9,626	$947,213	$4,885,159	$283,196
GOOD THUNDER	359	$3,201,091	$3,196,901	$9,004	$425,928	$2,291,391	$131,427
LAKE CRYSTAL	1,332	$13,283,936	$13,044,851	$9,793	$1,861,887	$9,067,516	$591,196
MADISON LAKE	465	$5,647,659	$5,547,929	$11,901	$931,590	$3,500,899	$219,690
MANKATO	16,449	$180,745,192	$178,614,665	$10,859	$29,017,731	$120,305,950	$8,478,878
MAPLETON	775	$7,946,413	$7,805,471	$10,072	$1,033,854	$5,444,460	$352,910
PEMBERTON	97	$1,002,610	$1,004,180	$10,375	$129,789	$648,492	$44,825
SAINT	89	$1,291,221	$1,274,894	$14,329	$208,059	$844,860	$73,168
ST CLAIR	319	$2,945,977	$2,876,771	$9,126	$379,809	$1,955,815	$107,112
VERNON CENTER	201	$2,051,215	$2,018,091	$10,040	$295,936	$1,434,888	$91,483
CITY TOTAL	21,220	$228,884,143	$225,970,541	$10,649	$35,785,721	$192,999,964	$10,547,917

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COUNTY-BROWN							
COBDEN	19	$125,448	$126,207	$6,642	$14,482	$102,272	$4,983
COMFREY	289	$2,575,710	$2,540,836	$8,792	$359,738	$1,836,744	$116,249
EVAN	42	$319,890	$313,145	$7,456	$33,932	$243,931	$13,220
HANSKA	248	$2,396,683	$2,328,495	$9,389	$321,673	$1,653,144	$99,122
NEW ULM	8,223	$85,830,306	$84,512,227	$10,280	$12,341,803	$58,567,535	$3,900,819
SLEEPY EYE	2,155	$21,085,497	$20,882,005	$9,690	$3,036,523	$14,931,975	$984,449
SPRINGFIELD	1,596	$13,686,582	$13,399,577	$8,599	$2,080,394	$9,260,718	$597,785
CITY TOTAL	12,572	$126,020,116	$124,122,490	$10,033	$18,188,565	$86,494,319	$5,696,626
COUNTY-CARLTON							
BARNUM	279	$2,748,699	$2,679,761	$9,605	$379,276	$1,839,573	$115,903
CARLTON	606	$6,788,486	$6,713,577	$11,079	$1,049,108	$4,568,475	$304,066
CLOQUET	6,535	$73,210,549	$71,741,361	$11,328	$11,282,784	$50,704,841	$3,456,468
CROMWELL	138	$1,228,070	$1,237,897	$8,969	$182,040	$860,160	$49,902
KETTLE RIVER	109	$1,011,599	$999,144	$9,166	$139,700	$732,060	$43,398
MOOSE LAKE	684	$6,856,526	$6,725,786	$9,833	$932,139	$4,747,463	$291,042
SCANLON	213	$2,516,419	$2,514,497	$11,805	$385,850	$1,796,318	$133,271
THOMSON	69	$817,786	$825,387	$11,962	$125,947	$583,957	$42,540
WRENSHALL	187	$2,114,136	$2,142,149	$11,455	$324,316	$1,450,661	$92,927
WRIGHT	109	$1,122,623	$1,124,787	$10,920	$171,091	$817,324	$56,771
CITY TOTAL	8,721	$98,615,293	$96,704,109	$11,089	$14,972,247	$67,610,862	$4,691,308
COUNTY-CARVER							
CARVER	428	$4,802,783	$4,789,681	$11,191	$704,366	$3,329,132	$229,876
CHANHASSEN	2,369	$37,796,653	$37,245,867	$15,721	$6,740,964	$23,335,441	$1,962,009
CHASKA	4,936	$64,157,451	$63,960,239	$12,958	$10,361,918	$42,329,526	$2,152,465
COLOGNE	456	$4,802,529	$4,786,987	$10,544	$686,748	$3,336,463	$225,899
HAMBURG	272	$2,680,322	$2,653,791	$9,757	$358,946	$1,851,237	$122,326
MAYER	297	$3,033,471	$3,038,984	$10,232	$440,632	$2,043,046	$131,346
NEW GERMANY	216	$2,054,328	$2,018,254	$9,344	$300,158	$1,392,037	$87,616
NORWOOD	783	$7,940,623	$7,867,737	$10,048	$1,117,396	$5,409,853	$355,440
VICTORIA	617	$8,046,162	$8,050,459	$13,048	$1,341,896	$5,306,869	$408,892
WACONIA	1,699	$20,727,667	$20,558,476	$12,118	$3,306,947	$13,647,787	$997,029
WATERTOWN	1,068	$11,213,276	$11,312,072	$10,592	$1,605,476	$7,726,808	$489,422
YOUNG AMERICA	711	$7,272,693	$7,151,867	$10,059	$1,026,932	$4,721,086	$294,627
CITY TOTAL	13,850	$174,525,958	$173,462,367	$12,524	$27,988,467	$114,504,285	$8,476,948
COUNTY-CASS							
BACKUS	197	$1,367,076	$1,287,869	$6,537	$161,357	$892,824	$36,590
BENA	74	$519,795	$491,233	$6,638	$61,419	$348,451	$15,491
BOY RIVER	20	$180,339	$185,590	$9,280	$16,325	$144,277	$11,073
CASS LAKE	541	$4,240,421	$3,560,440	$6,582	$494,549	$2,540,166	$129,902
CHICKAMAW BEACH	22	$140,199	$127,014	$5,774	$12,908	$86,847	$4,492
EAST GULL LAKE	258	$3,303,792	$3,290,471	$13,826	$637,705	$2,027,829	$167,062
FEDERAL DAM	69	$510,449	$497,443	$7,209	$72,989	$344,504	$16,990
MACKENSACK	226	$1,744,670	$1,674,479	$7,409	$212,245	$1,140,085	$63,018
LAKESHORE	268	$2,578,563	$2,532,296	$9,449	$347,676	$1,668,522	$104,293
LONGVILLE	140	$1,095,792	$1,049,339	$7,496	$146,793	$727,753	$34,071
NETTLEY	38	$280,342	$284,499	$7,489	$36,488	$199,210	$9,644
PILLAGER	178	$1,531,140	$1,512,033	$8,495	$191,642	$1,036,599	$53,544
PINE RIVER	487	$4,741,753	$4,594,564	$9,434	$763,687	$3,050,497	$194,378
REMER	221	$2,144,984	$2,126,914	$9,624	$321,600	$1,448,591	$96,740
WALKER	647	$6,128,232	$5,954,581	$9,203	$889,627	$4,103,214	$260,849
CITY TOTAL	3,386	$30,507,477	$29,169,052	$8,615	$4,365,060	$19,775,329	$1,201,597
COUNTY-CHIPPEWA							
CLARA CITY	914	$8,912,384	$8,805,479	$9,634	$1,266,744	$6,150,315	$396,274
GRANITE FALLS	345	$3,048,603	$3,009,812	$8,707	$375,979	$2,186,748	$126,917
MAYNARD	286	$2,651,379	$2,623,484	$9,173	$327,485	$1,931,020	$127,970
MILAN	250	$1,971,685	$1,918,395	$7,666	$229,193	$1,412,788	$74,254
MONTEVIDEO	3,530	$35,679,588	$35,240,729	$9,983	$5,084,187	$24,510,321	$1,614,708
WATSON	112	$913,108	$900,699	$8,042	$105,609	$648,995	$34,450
CITY TOTAL	5,437	$53,176,527	$52,498,598	$9,654	$7,389,157	$36,820,187	$2,374,464
COUNTY-CHISAGO							
BRANCH	543	$5,986,647	$6,078,399	$11,194	$895,914	$4,087,073	$277,271
CENTER CITY	341	$3,697,843	$3,633,984	$10,657	$558,878	$2,401,438	$161,744
CHISAGO CITY	1,089	$12,486,676	$12,701,864	$11,705	$1,848,365	$7,900,944	$531,509
HARRIS	408	$4,016,855	$4,073,523	$9,986	$558,367	$2,819,640	$178,607
LINDSTROM	1,368	$15,207,638	$14,968,042	$10,927	$2,152,427	$9,957,534	$691,237
NORTH BRANCH	1,134	$12,473,161	$12,555,199	$10,876	$1,802,416	$8,209,625	$551,928
RUSH CITY	804	$8,498,241	$8,471,223	$10,510	$1,391,740	$5,724,118	$389,456
SHAFER	128	$1,424,145	$1,439,217	$11,244	$228,841	$970,300	$69,150
STACY	794	$9,107,067	$9,214,871	$11,608	$1,335,895	$6,042,005	$399,314
TAYLOR FALLS	355	$3,709,699	$3,580,475	$10,086	$550,026	$2,441,450	$149,042
WYOMING	1,110	$14,268,867	$14,295,584	$12,879	$2,155,628	$9,386,600	$676,595
CITY TOTAL	8,078	$90,826,834	$90,296,391	$11,178	$13,472,277	$59,916,727	$4,079,859

1979 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 12

CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-CLAY							
BARNESVILLE	1,046	$9,445,821	$9,261,620	$8,856	$1,198,617	$6,291,127	$344,094
COMSTOCK	73	$819,037	$795,799	$10,901	$91,525	$570,838	$41,000
DILWORTH	1,758	$13,363,385	$13,084,974	$10,401	$1,850,671	$8,854,396	$548,729
FELTON	138	$1,302,122	$1,309,647	$9,490	$176,367	$915,180	$49,293
GEORGETOWN	86	$951,114	$906,895	$10,545	$148,201	$613,931	$42,418
GLYNDON	570	$6,091,450	$6,075,028	$10,658	$896,455	$4,086,777	$268,667
HAWLEY	946	$9,268,676	$9,026,718	$9,542	$1,215,578	$6,135,355	$370,651
HITTERDAL	104	$838,152	$848,334	$8,157	$108,327	$612,728	$32,395
MOORHEAD	14,609	$165,867,382	$160,664,999	$10,953	$24,454,953	$106,123,063	$7,160,309
SABIN	332	$3,765,292	$3,747,816	$11,289	$504,521	$2,544,706	$182,153
ULEN	215	$2,023,497	$2,013,516	$9,365	$270,860	$1,458,856	$89,695
CITY TOTAL	19,437	$213,715,888	$207,734,946	$10,688	$30,916,415	$138,246,957	$9,139,504
COUNTY-CLEARWATER							
BAGLEY	793	$6,692,510	$6,560,624	$8,713	$959,761	$4,643,078	$264,396
CLEARBROOK	263	$2,377,849	$2,371,107	$9,016	$293,300	$1,713,595	$108,793
GONVICK	197	$1,817,650	$1,840,497	$9,343	$230,199	$1,366,658	$89,825
LEONARD	51	$457,927	$456,907	$8,920	$67,437	$315,829	$17,971
SHELVIN	89	$589,962	$589,369	$6,622	$71,819	$422,281	$16,076
CITY TOTAL	1,393	$11,935,898	$11,816,498	$8,734	$1,622,516	$8,461,441	$496,999
COUNTY-COOK							
GRAND MARAIS	1,171	$11,677,205	$11,387,996	$9,725	$1,677,095	$7,933,067	$511,723
CITY TOTAL	1,171	$11,677,205	$11,387,996	$9,725	$1,677,095	$7,933,067	$511,723
COUNTY-COTTONWOOD							
BINGHAM LAKE	121	$1,122,783	$1,116,230	$9,225	$130,005	$859,036	$57,765
COMFREY	31	$298,921	$296,256	$9,492	$39,961	$219,478	$14,113
JEFFERS	251	$2,348,048	$2,326,827	$9,270	$367,366	$1,659,322	$107,784
MOUNTAIN LAKE	1,153	$11,681,073	$11,647,964	$9,929	$1,574,878	$7,777,754	$491,098
STORDEN	200	$1,982,935	$1,936,564	$9,683	$262,566	$1,362,752	$85,604
WESTBROOK	499	$4,760,657	$4,630,983	$9,281	$641,957	$3,228,320	$198,412
WINDOM	2,918	$30,181,172	$29,707,517	$10,181	$4,624,283	$20,528,110	$1,355,007
CITY TOTAL	5,173	$52,375,589	$51,460,333	$9,948	$7,417,012	$35,636,772	$2,310,184
COUNTY-CROW WING							
BAXTER	1,007	$11,388,152	$11,292,514	$11,214	$1,561,032	$7,525,909	$510,804
BRAINERD	7,046	$72,071,626	$70,607,791	$9,993	$10,658,821	$47,549,655	$3,077,216
BREEZY POINT	117	$923,102	$820,119	$7,010	$109,276	$539,391	$26,898
CROSBY	1,114	$10,125,327	$9,841,953	$8,871	$1,401,370	$6,775,688	$398,326
CROSSLAKE	519	$5,516,594	$5,077,955	$9,784	$868,761	$3,272,012	$236,639
CUYUNA	50	$459,300	$455,635	$9,113	$59,135	$328,357	$18,782
DEERWOOD	378	$3,966,705	$3,922,288	$10,376	$625,641	$2,621,993	$192,993
EMILY	235	$1,700,182	$1,569,391	$6,678	$186,764	$1,066,407	$49,744
FIFTY LAKES	88	$687,828	$638,245	$7,253	$95,117	$399,580	$20,076
FORT RIPLEY	55	$448,769	$458,595	$8,337	$60,067	$322,806	$17,278
GARRISON	162	$1,143,132	$1,066,026	$6,580	$126,504	$748,361	$38,003
IRONTON	281	$2,459,665	$2,381,948	$8,477	$313,695	$1,689,151	$91,557
JENKINS	78	$501,274	$482,919	$6,191	$67,971	$336,851	$13,928
MANHATTAN BEACH	59	$783,520	$744,290	$12,615	$170,357	$443,691	$39,627
NISSWA	630	$6,168,774	$5,856,001	$9,295	$832,673	$3,859,823	$249,218
PEQUOT LAKES	964	$5,090,645	$4,779,755	$8,668	$641,827	$3,131,297	$173,644
RIVERTON	23	$240,378	$235,434	$10,236	$27,117	$159,828	$9,496
TRIMMALD	18	$123,425	$114,959	$6,387	$15,556	$82,200	$4,713
CITY TOTAL	12,424	$123,798,378	$120,181,779	$9,673	$17,800,884	$80,870,680	$5,168,941
COUNTY-DAKOTA							
APPLE VALLEY	10,327	$160,141,399	$156,692,994	$15,173	$25,421,472	$98,926,614	$7,796,260
BURNSVILLE	19,552	$304,624,234	$298,124,774	$15,248	$51,386,345	$191,831,650	$15,810,752
COATES	69	$669,321	$657,304	$10,112	$98,497	$466,149	$31,155
FAGAN	10,159	$144,217,648	$141,501,969	$13,934	$22,673,620	$93,418,156	$7,084,654
FARMINGTON	3,188	$41,068,519	$40,650,899	$11,998	$6,223,878	$27,301,463	$1,935,256
HAMPTON	306	$3,337,942	$3,386,827	$11,068	$508,196	$2,291,368	$154,698
HASTINGS	7,947	$99,370,395	$98,098,540	$12,344	$15,689,834	$66,021,441	$4,812,119
INVER GROVE HEIGHTS	8,353	$108,831,734	$107,866,049	$12,913	$17,333,059	$72,061,468	$5,246,814
LAKEVILLE	5,738	$79,290,024	$78,851,997	$13,742	$12,798,642	$50,936,206	$3,895,864
LILYDALE	114	$3,406,507	$3,447,470	$30,241	$878,778	$1,995,234	$294,101
MENDOTA HEIGHTS	2,979	$62,110,085	$61,950,389	$20,796	$13,589,912	$37,537,830	$3,746,554
MENDOTA	200	$3,096,292	$3,179,863	$15,649	$651,077	$2,027,221	$180,857
MIESVILLE	69	$804,149	$806,645	$11,691	$141,814	$533,120	$38,034
NEW TRIER	63	$688,115	$701,277	$11,657	$89,822	$522,164	$39,327
RANDOLPH	209	$2,353,825	$2,311,698	$11,155	$430,279	$1,565,111	$105,990
ROSEMOUNT	3,790	$49,198,693	$48,766,141	$12,837	$7,537,566	$31,599,536	$2,296,036
SOUTH ST PAUL	14,331	$160,204,303	$157,210,561	$10,970	$24,883,054	$106,888,444	$7,615,716
SUNFISH LAKE	115	$1,688,873	$1,775,781	$15,450	$1,652,411	$1,666,990	$400,973
VERMILLION	200	$2,646,869	$2,672,394	$13,362	$357,924	$1,911,619	$126,219
WEST ST PAUL	11,008	$144,505,191	$141,580,017	$12,862	$24,499,450	$96,681,873	$7,296,211
CITY TOTAL	98,898	$1,377,092,068	$1,354,001,304	$13,701	$220,776,599	$885,049,417	$68,762,607

1979 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 12

CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-DODGE							
CLARFMONT	303	$3,077,787	$3,070,334	$10,133	$410,107	$2,155,183	$133,730
DODGE CENTER	1,092	$12,664,653	$12,562,574	$11,970	$2,707,402	$8,193,446	$546,354
HAYFIELD	669	$6,759,506	$6,710,155	$10,030	$974,598	$4,619,687	$301,699
KASSON	1,688	$18,527,476	$18,465,116	$10,939	$2,660,155	$12,430,297	$817,521
MANTORVILLE	516	$5,474,679	$5,412,936	$10,800	$485,409	$2,245,750	$145,289
WEST CONCORD	475	$4,389,662	$4,336,523	$9,130	$542,005	$3,023,703	$180,967
CITY TOTAL	4,503	$48,888,563	$48,587,639	$10,790	$7,359,916	$32,666,066	$2,163,560
COUNTY-DOUGLAS							
ALEXANDRIA	5,042	$47,447,984	$46,303,726	$9,239	$6,664,334	$31,363,971	$1,914,868
BRANDON	235	$1,910,980	$1,940,392	$8,257	$226,020	$1,378,053	$73,476
CARLOS	198	$1,593,387	$1,581,769	$7,989	$210,572	$1,098,258	$57,959
EVANSVILLE	229	$1,900,043	$1,883,936	$8,227	$217,465	$1,287,058	$66,878
FORADA	54	$462,826	$470,252	$8,708	$63,282	$342,092	$19,144
GARFIELD	159	$1,479,310	$1,428,201	$8,982	$176,830	$985,065	$54,773
KENSINGTON	129	$1,318,917	$1,289,717	$9,998	$179,622	$902,687	$54,316
MILTONA	106	$757,227	$706,424	$6,664	$82,713	$496,087	$20,607
MILLERVILLE	28	$219,761	$222,366	$7,942	$30,354	$148,893	$7,162
NELSON	124	$909,745	$907,799	$7,321	$108,759	$631,712	$27,476
OSAKIS	635	$5,176,137	$5,128,051	$8,076	$805,817	$3,637,516	$202,796
CITY TOTAL	6,909	$63,176,317	$61,862,626	$8,954	$8,965,748	$42,769,372	$2,499,456
COUNTY-FARIBAULT							
BLUE EARTH	2,938	$27,651,401	$27,167,469	$10,706	$4,426,026	$18,365,340	$1,275,588
BRICELYN	298	$2,931,244	$2,991,077	$9,702	$454,695	$1,994,244	$118,840
DELAVAN	163	$1,341,444	$1,299,008	$7,969	$181,282	$934,180	$40,032
EASTON	202	$1,756,726	$1,727,697	$8,553	$243,648	$1,237,513	$70,373
ELMORE	464	$4,345,727	$4,307,235	$9,283	$664,769	$3,030,563	$185,985
FROST	192	$1,842,124	$1,774,959	$9,245	$262,524	$1,260,768	$79,603
KIRKSTER	359	$3,325,918	$3,316,530	$9,238	$474,153	$2,297,114	$134,878
MINNESOTA LAKE	405	$4,394,659	$4,258,004	$10,514	$729,165	$2,884,542	$195,165
WALTERS	78	$682,580	$667,930	$8,563	$98,704	$449,449	$26,079
WELLS	1,684	$15,979,950	$15,850,084	$9,412	$2,111,383	$11,390,805	$705,133
WINNEBAGO	1,065	$10,078,644	$9,894,274	$9,290	$1,417,707	$7,016,493	$437,512
CITY TOTAL	7,448	$76,315,417	$73,154,265	$9,822	$11,064,047	$50,860,971	$3,279,138
COUNTY-FILLMORE							
CANTON	195	$1,496,033	$1,459,184	$7,483	$187,242	$1,051,920	$48,331
CHATFIELD	717	$7,417,765	$7,355,480	$10,259	$1,086,938	$5,078,629	$342,719
FOUNTAIN	186	$1,658,675	$1,642,241	$8,829	$217,289	$1,150,462	$66,504
HARMONY	603	$6,027,383	$5,941,148	$9,919	$760,117	$4,303,680	$291,590
LANESBORO	451	$3,802,783	$3,792,529	$8,409	$438,321	$2,731,537	$168,104
MABEL	479	$4,150,573	$4,025,335	$8,404	$526,166	$2,873,689	$184,298
OSTRANDER	142	$1,377,895	$1,393,914	$9,816	$185,720	$1,019,194	$68,439
PETERSON	172	$1,406,138	$1,381,815	$8,034	$172,460	$969,674	$51,835
PRESTON	835	$8,191,706	$8,091,177	$9,690	$1,078,184	$5,644,272	$356,494
RUSHFORD CITY	1,058	$9,634,184	$9,556,478	$9,033	$1,240,267	$6,785,655	$398,427
RUSHFORD VILLAGE	2	$19,606	$19,668	$9,834	$2,199	$14,996	$955
SPRING VALLEY	1,357	$14,374,828	$14,204,634	$10,468	$2,292,190	$9,752,292	$654,121
WHALEN	53	$405,874	$393,260	$7,420	$41,559	$285,951	$13,568
WYKOFF	267	$2,299,719	$2,323,275	$8,701	$291,648	$1,651,997	$93,004
CITY TOTAL	6,517	$62,263,162	$61,620,108	$9,455	$8,520,340	$43,311,940	$2,698,795
COUNTY-FREEBORN							
ALBERT LEA	12,104	$129,694,808	$127,030,977	$10,495	$19,248,623	$87,389,729	$5,813,265
ALDEN	480	$4,868,550	$4,819,319	$10,040	$657,181	$3,485,600	$228,352
CLARKS GROVE	427	$4,507,082	$4,519,450	$10,584	$624,800	$3,172,611	$214,689
CONGER	100	$1,165,331	$1,161,988	$11,620	$193,704	$824,417	$41,617
EMMONS	78	$2,711,474	$2,665,309	$9,587	$404,816	$1,906,494	$113,179
FREEBORN	181	$1,922,516	$1,922,055	$10,619	$261,468	$1,385,606	$101,578
GENEVA	203	$1,786,040	$1,772,504	$8,732	$360,723	$1,162,703	$64,822
GLENVILLE	571	$5,580,930	$5,502,047	$9,636	$715,522	$3,899,612	$274,349
HARTLAND	179	$1,640,070	$1,622,000	$9,061	$228,052	$1,194,931	$71,149
HAYWARD	172	$1,549,231	$1,517,235	$8,821	$221,476	$1,083,631	$68,335
HOLLANDALE	309	$3,329,095	$3,327,544	$10,769	$563,067	$2,180,281	$148,992
MANCHESTER	57	$619,989	$611,823	$10,734	$89,308	$444,695	$29,517
MYRTLE	42	$339,591	$339,400	$8,081	$46,476	$250,183	$13,874
TWIN LAKES	96	$952,509	$949,577	$9,891	$143,848	$685,416	$37,879
CITY TOTAL	15,199	$160,627,266	$157,761,229	$10,380	$23,756,062	$108,965,509	$7,211,498
COUNTY-GOODHUE							
BELLECHESTER	59	$531,713	$542,483	$9,364	$84,999	$399,417	$23,150
CANNON FALLS	1,849	$19,511,617	$19,494,854	$10,422	$2,884,992	$13,165,127	$867,154
DENNISON	101	$1,024,958	$1,018,923	$10,088	$137,066	$747,470	$48,986
GOODHUE	387	$4,349,719	$4,268,896	$11,031	$547,184	$3,097,527	$220,320
KENYON	848	$8,169,865	$8,127,587	$9,584	$1,122,181	$5,732,099	$372,890
LAKE CITY	732	$7,575,779	$7,512,400	$10,830	$1,371,843	$4,734,091	$323,486
PINE ISLAND	1,061	$11,989,422	$11,873,298	$11,191	$1,718,095	$8,172,801	$573,121
RED WING	8,074	$92,144,144	$90,644,277	$11,228	$14,695,805	$61,709,014	$4,365,909
WANAMINGO	407	$4,276,236	$4,118,184	$10,118	$644,489	$2,875,804	$202,778
ZUMBROTA	1,128	$11,581,962	$11,408,745	$10,114	$1,650,485	$7,981,998	$504,568
CITY TOTAL	14,146	$156,135,433	$153,990,247	$10,886	$23,839,143	$109,545,419	$7,302,311

1979 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 12

CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-GRANT							
ASHBY	217	$1,731,575	$1,689,419	$7,785	$197,483	$1,199,557	$60,987
BARRETT	200	$1,699,573	$1,693,188	$7,467	$173,862	$1,080,739	$51,092
ELROY LAKE	836	$8,301,918	$8,070,774	$9,665	$1,161,522	$5,346,991	$341,619
HERMAN	296	$3,022,993	$2,950,577	$9,968	$430,808	$2,044,594	$141,971
HOFFMAN	283	$2,356,692	$2,291,289	$8,096	$290,202	$1,579,143	$83,759
NORCROSS	70	$590,762	$551,679	$7,881	$66,029	$388,814	$21,798
WENDELL	138	$1,467,231	$1,499,900	$10,868	$234,966	$1,070,632	$80,460
CITY TOTAL	2,040	$18,970,744	$18,552,004	$9,094	$2,594,872	$12,804,426	$781,707
COUNTY-HENNEPIN							
BLOOMINGTON	51,286	$729,073,058	$712,212,177	$13,892	$123,394,094	$464,283,839	$37,331,098
BROOKLYN CENTER	16,767	$209,065,399	$207,396,101	$12,367	$32,946,036	$140,546,127	$10,309,962
BROOKLYN PARK	20,008	$260,161,465	$257,939,948	$12,892	$40,089,993	$171,149,466	$12,403,624
CHAMPLIN	4,255	$56,474,466	$56,474,397	$13,261	$8,890,020	$36,869,160	$2,689,701
CHANHASSEN	165	$2,669,961	$2,671,967	$15,165	$416,961	$1,500,727	$121,249
CORCORAN	1,423	$19,609,332	$19,331,559	$13,585	$2,936,049	$12,761,901	$959,279
CRYSTAL	14,297	$177,322,652	$175,981,157	$12,309	$27,891,540	$118,729,508	$8,707,291
DAYTON	1,382	$18,324,938	$18,239,595	$13,195	$2,811,871	$12,052,307	$892,094
DEEPHAVEN	1,471	$32,438,126	$32,297,768	$21,956	$7,257,736	$18,309,563	$1,832,296
EDEN PRAIRIE	8,203	$146,243,449	$143,208,047	$17,458	$28,129,867	$88,272,526	$7,733,186
EDINA	27,451	$410,357,805	$407,076,296	$21,731	$138,443,923	$250,384,198	$36,339,006
EXCELSIOR	4,043	$72,506,406	$72,416,677	$17,936	$15,612,606	$43,394,449	$4,161,474
GOLDEN VALLEY	13,211	$220,474,665	$218,018,819	$16,503	$42,512,682	$137,014,673	$12,427,066
GREENFIELD	439	$5,426,612	$5,392,961	$12,284	$826,896	$3,613,307	$296,314
GREENWOOD	196	$3,868,308	$3,850,274	$19,644	$842,768	$2,707,237	$209,417
HANOVER	65	$751,166	$754,919	$11,614	$85,490	$504,307	$32,906
HOPKINS	11,913	$155,072,021	$152,525,886	$12,768	$27,858,619	$101,419,747	$8,084,892
INDEPENDENCE	696	$8,905,851	$8,907,402	$12,798	$1,348,539	$5,867,681	$451,867
LONG LAKE	1,726	$34,649,103	$34,129,989	$20,150	$6,881,868	$20,363,156	$2,026,129
LORETTO	465	$6,691,095	$6,561,967	$14,112	$1,143,028	$4,251,149	$348,519
MAPLE GROVE	9,192	$140,629,737	$138,816,767	$15,104	$22,407,212	$87,997,991	$6,766,367
MAPLE PLAIN	1,549	$21,707,576	$21,872,076	$14,120	$3,816,721	$13,869,892	$1,109,461
MEDINA	735	$11,497,615	$11,526,289	$15,682	$2,238,962	$7,347,762	$442,207
MEDICINE LAKE	177	$2,548,624	$2,532,678	$14,309	$469,979	$1,663,391	$140,720
MINNETONKA BEACH	199	$4,085,167	$4,105,671	$20,632	$801,031	$2,345,691	$234,641
MINNETONKA	20,714	$360,681,315	$355,580,047	$17,167	$67,469,841	$221,471,550	$20,046,337
MINNETRISTA	789	$12,920,311	$12,908,017	$16,360	$2,519,989	$7,956,091	$692,903
MOUND	6,156	$86,688,364	$86,074,784	$13,987	$14,751,198	$54,252,314	$4,756,886
MINNEAPOLIS	255,993	$3,019,360,625	$2,950,846,891	$11,527	$494,413,154	$1,982,711,008	$142,960,649
NEW HOPE	11,866	$159,319,181	$157,721,907	$13,292	$29,296,746	$105,405,896	$8,090,419
ORONO	1,758	$40,750,514	$41,343,351	$23,517	$9,485,761	$23,841,169	$2,990,102
OSSEO	2,681	$33,105,547	$33,119,634	$12,353	$5,442,518	$22,080,409	$1,613,899
PLYMOUTH	13,887	$231,153,441	$225,496,652	$16,238	$40,840,525	$142,665,219	$12,200,279
RICHFIELD	24,248	$293,076,616	$287,809,543	$11,869	$46,062,996	$195,584,793	$14,318,686
ROBBINSDALE	7,877	$97,669,091	$95,653,118	$12,143	$15,635,339	$64,079,270	$4,769,229
ROCKFORD	345	$4,533,897	$4,584,316	$13,288	$751,662	$2,995,490	$210,286
ROGERS	985	$12,900,736	$13,058,012	$13,257	$2,044,030	$8,529,752	$633,049
SHOREWOOD	1,387	$29,963,916	$30,080,661	$22,264	$7,003,541	$17,807,597	$1,806,006
SPRING PARK	908	$12,946,021	$12,979,093	$13,855	$2,688,146	$8,053,739	$706,764
ST ANTHONY	2,680	$40,911,091	$40,040,339	$14,940	$7,154,564	$26,597,214	$2,278,393
ST BONIFACIUS	466	$5,302,062	$5,240,006	$11,330	$758,516	$3,624,629	$247,779
ST LOUIS PARK	24,157	$381,360,689	$382,817,209	$15,218	$78,168,149	$242,795,709	$21,140,917
TONKA BAY	618	$10,079,801	$10,943,665	$17,061	$1,975,476	$6,383,699	$569,350
WAYZATA	7,633	$203,321,653	$203,074,522	$26,605	$48,043,574	$112,699,338	$12,611,436
WOODLAND	102	$4,159,099	$4,198,802	$40,771	$1,018,636	$2,180,822	$273,602
CITY TOTAL	577,140	$7,989,854,525	$7,850,660,497	$13,617	$1,411,605,659	$5,097,975,343	$408,184,763
COUNTY-HOUSTON							
BROWNSVILLE	212	$1,966,761	$1,927,133	$9,098	$246,615	$1,379,339	$86,295
CALEDONIA	1,445	$14,389,324	$14,129,944	$9,774	$1,982,210	$9,871,626	$619,783
FITZEN	137	$1,298,156	$1,305,085	$9,526	$182,961	$944,583	$58,287
HOKAH	369	$3,691,343	$3,670,719	$9,270	$500,357	$2,422,922	$152,314
HOUSTON	949	$5,184,749	$5,089,230	$5,124	$682,996	$3,560,674	$211,871
LA CRESCENT	2,267	$25,680,905	$24,716,607	$10,927	$3,722,454	$16,988,872	$1,147,363
SPRING GROVE	450	$5,529,424	$5,491,789	$8,387	$678,192	$3,528,530	$219,718
CITY TOTAL	9,626	$57,340,642	$55,956,119	$9,949	$7,983,263	$39,076,147	$2,521,571
COUNTY-HUBBARD							
ARTLEY	180	$1,504,952	$1,481,613	$7,839	$197,008	$1,079,619	$55,102
LAPORTE	134	$1,262,586	$1,197,337	$8,935	$140,943	$876,241	$59,896
NEVIS	201	$1,695,810	$1,600,744	$6,898	$186,893	$966,019	$41,466
PARK RAPIDS	1,792	$15,203,564	$14,613,669	$8,155	$1,930,326	$10,070,345	$656,776
CITY TOTAL	2,318	$19,666,912	$18,892,829	$8,064	$2,444,110	$12,992,246	$709,179
COUNTY-ISANTI							
BRAHAM	982	$5,745,654	$5,600,811	$9,623	$788,653	$3,838,612	$236,893
CAMBRIDGE	2,609	$30,171,494	$29,896,826	$11,458	$4,702,534	$19,849,959	$1,370,812
ISANTI	1,014	$11,461,850	$11,497,121	$11,338	$1,655,074	$7,977,538	$489,289
CITY TOTAL	4,205	$47,378,998	$46,992,758	$11,175	$7,146,061	$31,262,189	$2,096,994

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CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-ITASCA							
BIGFORK	212	$2,210,860	$2,092,589	$9,870	$309,507	$1,491,241	$90,280
BOVEY	498	$5,748,890	$5,539,144	$11,121	$849,636	$3,948,433	$272,753
CALUMET	166	$1,969,266	$1,942,677	$11,703	$305,768	$1,385,789	$96,970
COHASSET	221	$2,523,949	$2,480,662	$11,225	$365,124	$1,708,885	$111,798
COLERAINE	586	$7,033,371	$6,787,812	$11,583	$1,054,014	$4,704,219	$347,697
DEER RIVER	942	$5,388,342	$5,303,976	$9,786	$753,451	$3,721,004	$239,618
EFFIE	94	$837,855	$840,827	$8,945	$129,501	$566,047	$31,457
GRAND RAPIDS	9,703	$67,978,202	$66,967,259	$11,742	$11,088,552	$45,528,241	$3,300,472
KEEWATIN	852	$8,566,315	$8,422,159	$12,917	$1,450,894	$5,935,223	$468,384
LA PRAIRIE	134	$1,654,260	$1,667,881	$12,447	$249,510	$1,131,308	$79,832
MARBLE	300	$3,407,200	$3,316,214	$11,054	$521,803	$2,366,376	$163,626
NASHWAUK	675	$8,501,174	$8,307,207	$12,307	$1,382,435	$5,831,846	$448,921
SQUAW LAKE	45	$296,722	$296,240	$6,561	$31,347	$180,899	$7,297
TACONITE	85	$1,268,559	$1,228,729	$12,611	$215,307	$881,639	$72,362
WARBA	85	$758,167	$756,934	$7,967	$107,086	$518,248	$26,346
ZEMPLE	14	$144,117	$145,299	$10,379	$18,923	$107,094	$7,135
CITY TOTAL	18,836	$118,282,249	$116,043,302	$11,963	$18,832,858	$79,826,498	$5,761,146
COUNTY-JACKSON							
ALPHA	136	$1,178,705	$1,131,684	$8,201	$142,273	$814,366	$44,286
HERON LAKE	399	$3,672,304	$3,629,710	$9,097	$436,490	$2,214,629	$158,949
JACKSON	2,364	$23,702,501	$23,201,639	$9,815	$3,447,299	$15,620,903	$1,027,737
LAKEFIELD	1,123	$11,056,569	$10,988,667	$9,696	$1,522,118	$7,528,443	$499,781
OKABENA	140	$1,400,506	$1,341,997	$9,729	$205,316	$958,190	$61,427
WELDON	49	$452,031	$441,820	$9,017	$48,363	$325,536	$20,017
CITY TOTAL	4,213	$41,454,616	$40,653,513	$9,650	$5,812,800	$28,161,865	$1,766,191
COUNTY-KANABEC							
GRASSTON	89	$806,473	$790,316	$8,798	$103,629	$556,702	$31,950
MORA	1,661	$17,175,807	$16,847,020	$10,149	$2,439,746	$11,407,508	$729,712
OGILVIE	281	$2,662,585	$2,474,144	$8,805	$315,242	$1,723,979	$99,083
QUAMBA	38	$259,381	$259,768	$6,731	$32,001	$181,743	$8,482
CITY TOTAL	2,069	$20,704,196	$20,378,048	$9,848	$2,890,618	$13,869,932	$865,226
COUNTY-KANDIYOHI							
ATWATER	622	$5,905,668	$5,850,449	$9,406	$779,650	$4,011,627	$249,098
BLOMKEST	120	$1,538,318	$1,540,079	$12,917	$244,766	$1,066,048	$81,906
KANDIYOHI	257	$2,586,407	$2,572,684	$10,010	$335,266	$1,779,789	$113,135
LAKE LILLIAN	206	$1,610,273	$1,580,015	$7,670	$199,395	$1,154,694	$65,562
NEW LONDON	563	$5,577,273	$5,544,811	$9,849	$785,315	$3,710,908	$240,926
PENNOCK	230	$2,200,664	$2,163,706	$9,320	$255,762	$1,459,962	$86,075
PRINSBURG	250	$5,583,713	$5,486,785	$21,947	$738,566	$3,635,632	$414,744
RAYMOND	386	$3,580,471	$3,602,891	$9,334	$436,518	$2,527,692	$137,967
REGAL	23	$172,171	$163,387	$7,104	$19,462	$122,579	$6,193
SPICER	659	$7,038,692	$6,960,729	$10,611	$1,020,043	$4,681,994	$289,589
SUNBURG	86	$580,432	$576,554	$6,704	$64,682	$422,693	$17,896
WILLMAR	8,927	$97,811,543	$96,745,777	$10,837	$14,665,978	$65,797,628	$4,603,632
CITY TOTAL	12,329	$134,185,625	$132,677,839	$10,761	$19,541,403	$90,169,206	$6,308,704
COUNTY-KITTSON							
DONALDSON	36	$359,747	$355,089	$9,863	$45,869	$297,608	$16,601
HALMA	54	$462,300	$493,375	$9,137	$77,240	$356,914	$19,114
HALLOCK	870	$8,165,502	$7,907,016	$9,643	$1,205,458	$5,406,007	$370,024
HUMBOLDT	66	$722,430	$688,588	$10,430	$111,294	$496,708	$33,539
KARLSTAD	449	$3,923,914	$3,810,457	$8,487	$473,676	$2,551,243	$161,814
KENNEDY	268	$2,849,259	$2,788,449	$10,405	$469,368	$1,904,467	$129,152
LAKE BRONSON	162	$1,091,795	$1,098,739	$6,721	$137,323	$772,116	$34,279
LANCASTER	186	$1,644,874	$1,578,619	$8,486	$199,956	$1,149,476	$66,825
ST VINCENT	72	$849,622	$829,660	$11,520	$133,271	$610,169	$43,250
CITY TOTAL	2,113	$20,069,443	$19,539,409	$9,247	$2,853,495	$13,980,708	$852,598
COUNTY-KOOCHICHING							
BIG FALLS	224	$1,934,462	$1,936,022	$8,643	$227,198	$1,449,706	$85,499
INTERNATIONAL FALLS	4,773	$55,306,007	$54,692,731	$11,459	$8,765,029	$37,926,629	$2,717,795
ISLAND VIEW	19	$189,962	$178,424	$9,391	$25,195	$120,266	$8,309
LITTLEFORK	967	$5,750,524	$5,708,897	$10,437	$735,889	$4,089,299	$249,803
NIZPAH	70	$696,172	$676,917	$8,813	$91,831	$356,785	$17,089
NORTHOME	169	$1,270,888	$1,257,519	$7,621	$171,075	$908,415	$46,029
RANIER	239	$2,819,329	$2,850,891	$12,131	$428,333	$2,036,816	$149,166
SOUTH INTERNATIONAL FALLS	801	$8,785,615	$8,809,558	$10,998	$1,316,020	$6,161,969	$411,141
CITY TOTAL	6,834	$76,550,739	$75,910,713	$11,188	$11,780,568	$52,947,259	$3,681,780
COUNTY-LAC QUI PARLE							
BELLINGHAM	165	$1,295,514	$1,269,899	$7,672	$150,786	$946,987	$49,008
BOYD	174	$1,293,226	$1,255,246	$7,214	$146,163	$948,279	$50,940
DAWSON	1,028	$10,694,764	$10,538,817	$10,252	$1,682,608	$7,375,419	$509,581
LOUISBURG	39	$256,106	$267,685	$6,351	$27,169	$178,[illegible]	$8,629
MADISON	1,251	$12,478,334	$12,090,791	$9,665	$1,797,818	$8,590,916	$536,927
MARIETTA	140	$1,223,350	$1,218,176	$8,701	$191,796	$863,348	$50,390
NASSAU	96	$458,219	$453,064	$4,948	$94,949	$348,918	$19,604
CITY TOTAL	2,893	$27,700,913	$27,069,694	$9,488	$3,810,813	$19,011,934	$1,224,525

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CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-LAKE							
BEAVER BAY	118	$1,570,500	$1,579,221	$13,349	$249,885	$1,189,998	$89,727
SILVER BAY	1,740	$27,185,867	$27,213,616	$15,640	$4,827,055	$19,058,129	$1,664,619
TWO HARBORS	2,528	$30,291,598	$29,723,971	$11,758	$4,973,671	$20,349,476	$1,487,193
CITY TOTAL	4,386	$59,047,965	$58,512,809	$13,341	$10,050,611	$40,517,603	$3,241,533
COUNTY-LAKE OF THE WOODS							
BAUDETTE	777	$8,147,483	$8,199,737	$10,493	$1,561,874	$5,635,610	$412,593
ROOSEVELT	22	$200,659	$190,815	$8,673	$34,555	$138,827	$7,598
WILLIAMS	147	$1,155,535	$1,143,350	$7,778	$169,729	$956,581	$42,091
CITY TOTAL	946	$9,503,677	$9,533,897	$10,078	$1,736,461	$6,831,018	$462,203
COUNTY-LE SUEUR							
CLEVELAND	389	$3,784,455	$3,703,113	$9,520	$586,891	$2,499,358	$144,091
ELYSIAN	264	$2,291,044	$2,282,662	$8,646	$289,162	$1,823,162	$97,097
HEIDELBERG	19	$174,395	$175,227	$9,222	$20,568	$127,050	$7,638
KASOTA	417	$4,134,983	$4,153,492	$9,960	$657,728	$2,865,956	$176,449
KILKENNY	104	$948,664	$929,440	$8,937	$118,677	$676,455	$40,593
LE CENTER	1,097	$10,596,720	$10,409,192	$9,489	$1,461,681	$7,131,181	$430,630
LE SUEUR	2,447	$27,674,384	$27,121,547	$11,084	$4,084,910	$18,703,839	$1,334,770
MONTGOMERY	1,345	$13,262,323	$13,105,771	$9,744	$1,933,936	$8,591,981	$575,122
NEW PRAGUE	1,149	$11,473,087	$11,363,621	$9,890	$1,755,705	$7,745,393	$506,959
WATERVILLE	938	$8,404,304	$8,263,080	$8,809	$1,113,909	$5,822,371	$347,492
CITY TOTAL	8,169	$82,664,279	$81,507,127	$9,978	$12,003,167	$56,186,706	$3,660,841
COUNTY-LINCOLN							
ARCO	50	$360,627	$348,371	$6,967	$34,732	$263,958	$12,139
HENDRICKS	347	$3,167,894	$3,099,938	$8,922	$390,127	$2,267,395	$139,728
IVANHOE	406	$3,687,761	$3,601,065	$8,382	$411,665	$2,588,396	$134,384
LAKE BENTON	441	$3,564,358	$3,512,727	$7,965	$440,250	$2,698,282	$142,689
TYLER	729	$6,326,146	$6,217,114	$8,528	$813,745	$4,609,446	$262,093
CITY TOTAL	1,973	$16,901,584	$16,577,217	$8,402	$2,110,517	$11,827,477	$690,834
COUNTY-LYON							
BALATON	425	$3,858,517	$3,815,117	$8,977	$596,956	$2,629,959	$151,034
COTTONWOOD	944	$5,349,881	$5,287,404	$5,720	$727,499	$3,717,730	$233,629
FLORENCE	28	$238,528	$239,633	$8,558	$34,143	$166,572	$9,329
GARVIN	93	$699,264	$690,534	$7,425	$90,604	$499,903	$27,602
GHENT	208	$1,758,304	$1,745,047	$8,390	$211,858	$1,247,605	$65,395
LYND	173	$1,609,615	$1,601,014	$9,256	$216,492	$1,146,821	$71,007
MARSHALL	6,179	$69,496,478	$68,499,860	$11,086	$10,508,725	$47,131,752	$3,352,387
MINNEOTA	807	$7,218,553	$7,142,209	$8,850	$981,195	$5,049,261	$297,609
RUSSELL	228	$1,823,963	$1,772,547	$7,774	$232,950	$1,250,376	$65,493
TAUNTON	119	$867,976	$811,941	$6,823	$89,917	$615,483	$28,387
TRACY	1,344	$12,963,241	$12,892,550	$9,636	$1,871,534	$8,798,164	$565,852
CITY TOTAL	10,148	$105,855,408	$104,288,376	$10,277	$15,561,029	$72,249,426	$4,867,323
COUNTY-MC LEOD							
BISCAY	31	$299,454	$305,617	$9,859	$38,581	$228,625	$17,845
BROWNTON	453	$4,212,060	$4,178,864	$9,225	$571,598	$3,006,577	$181,669
GLENCOE CITY	2,713	$28,723,452	$28,372,431	$10,458	$4,164,766	$19,771,461	$1,318,767
HUTCHINSON	4,915	$48,880,944	$48,620,459	$11,401	$11,053,634	$26,489,211	$3,300,608
LESTER PRAIRIE	723	$8,431,815	$8,391,122	$11,606	$1,469,484	$5,699,153	$410,987
PLATO	217	$2,196,412	$2,201,191	$10,144	$317,067	$1,947,800	$98,980
SILVER LAKE	515	$4,862,231	$4,867,049	$9,451	$629,867	$3,573,668	$228,052
STEWART	379	$3,689,911	$3,642,589	$9,611	$462,286	$2,603,139	$159,784
WINSTED	965	$10,024,578	$10,007,992	$10,590	$1,510,459	$6,904,553	$479,569
CITY TOTAL	11,891	$131,320,849	$130,587,323	$10,982	$20,189,709	$89,743,787	$6,200,939
COUNTY-NORMAN							
BEJOU	28	$162,615	$171,790	$6,118	$11,089	$129,206	$4,676
NORMAN	693	$6,349,098	$6,085,853	$8,782	$937,453	$4,746,208	$268,134
WAUBUN	178	$1,519,363	$1,476,920	$8,297	$200,613	$1,069,776	$55,986
CITY TOTAL	899	$8,031,076	$7,734,063	$8,603	$1,149,155	$5,945,190	$328,696
COUNTY-MARSHALL							
ALVARADO	196	$1,823,607	$1,785,405	$9,193	$100,338	$1,279,665	$77,356
ARGYLE	611	$6,833,576	$6,861,570	$11,962	$755,139	$5,261,505	$367,323
GRYGLA	127	$822,230	$812,517	$6,398	$88,140	$585,823	$29,387
HOLT	37	$340,762	$349,004	$9,433	$50,976	$251,667	$19,767
MIDDLE RIVER	176	$1,779,908	$1,781,604	$9,281	$163,731	$988,975	$41,533
NEWFOLDEN	233	$2,084,223	$2,084,104	$8,850	$268,608	$1,457,083	$91,585
OSLO	212	$2,259,181	$2,283,174	$10,770	$309,712	$1,739,266	$119,192
STEPHEN	533	$5,872,093	$5,758,243	$10,803	$846,421	$3,976,179	$276,237
STRANDQUIST	69	$667,509	$660,819	$6,190	$98,639	$504,114	$10,996
WARREN	1,189	$11,749,282	$11,616,738	$9,770	$1,609,780	$7,538,914	$497,987
CITY TOTAL	3,181	$31,505,769	$31,049,087	$9,761	$4,339,003	$23,576,767	$1,554,362

1979 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 12

CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-MARTIN							
CEYLON	316	$2,967,950	$2,939,714	$8,037	$330,698	$1,809,881	$85,771
DUNNELL	151	$1,342,104	$1,345,893	$8,913	$174,792	$978,367	$50,776
FAIRMONT	7,349	$77,009,659	$75,553,356	$10,286	$11,509,726	$51,884,952	$3,523,455
GRANADA	290	$2,392,876	$2,370,527	$8,174	$289,895	$1,718,098	$93,376
NORTHROP	122	$1,229,147	$1,200,569	$9,841	$174,141	$799,211	$48,439
ORMSBY	45	$475,815	$470,229	$10,450	$74,310	$320,316	$23,013
SHERBURN	781	$7,074,568	$6,856,113	$8,779	$916,949	$4,784,521	$288,095
TRUMONT	509	$5,010,009	$4,924,359	$9,675	$658,833	$3,398,624	$223,098
TRUMAN	820	$8,598,721	$8,505,219	$10,372	$1,216,290	$5,933,559	$431,133
WELCOME	507	$4,667,939	$4,656,497	$9,184	$620,612	$3,297,885	$202,126
CITY TOTAL	10,886	$110,364,588	$108,422,471	$9,960	$16,024,246	$74,923,796	$4,969,279
COUNTY-MEEKER							
CEDAR MILLS	42	$322,247	$322,446	$7,677	$37,349	$248,712	$15,604
COSMOS	341	$2,832,218	$2,876,109	$8,288	$351,691	$2,037,643	$119,398
DARWIN	171	$1,702,137	$1,730,679	$10,121	$250,603	$1,224,563	$80,639
DASSEL	668	$6,518,445	$6,642,200	$9,644	$889,437	$4,465,745	$278,101
EDEN VALLEY	250	$2,233,122	$2,217,129	$8,869	$280,740	$1,545,237	$91,890
GROVE CITY	356	$3,437,766	$3,427,036	$9,627	$475,290	$2,443,495	$163,937
KINGSTON	45	$383,331	$379,974	$8,444	$48,844	$277,620	$17,873
LITCHFIELD	3,316	$33,670,842	$33,338,521	$10,054	$5,086,411	$22,894,506	$1,501,222
WATKINS	443	$3,676,057	$3,701,189	$8,355	$535,285	$2,519,116	$135,910
CITY TOTAL	5,632	$56,776,165	$56,385,273	$9,656	$7,930,330	$37,656,637	$2,406,533
COUNTY-MILLE LACS							
BOCK	48	$432,085	$390,622	$8,138	$46,946	$285,030	$16,259
FOREST ON	127	$1,350,754	$1,361,014	$10,717	$184,939	$958,843	$66,518
ISLE	403	$3,624,931	$3,516,916	$8,776	$489,101	$2,489,538	$151,594
MILACA	1,276	$12,872,505	$12,585,639	$9,863	$1,840,551	$8,678,286	$567,505
ONAMIA	420	$3,634,937	$3,610,441	$8,168	$481,533	$2,331,176	$134,605
PEASE	75	$945,539	$949,659	$12,662	$187,956	$629,279	$51,112
PRINCETON	2,018	$21,002,260	$20,790,494	$10,303	$3,670,657	$13,082,749	$886,994
WAHKON	120	$937,595	$873,658	$7,279	$112,840	$612,199	$32,719
CITY TOTAL	4,487	$46,802,606	$43,918,244	$9,788	$7,014,523	$29,866,096	$1,898,029
COUNTY-MORRISON							
BOWLUS	116	$1,069,782	$1,077,520	$9,652	$172,583	$737,888	$47,274
BUCKMAN	69	$565,103	$550,788	$7,982	$66,785	$410,386	$19,590
ELMDALE	23	$163,590	$166,657	$7,159	$19,194	$116,339	$5,300
FLENSBURG	91	$809,732	$870,077	$9,814	$70,155	$447,637	$19,091
GENOLA	49	$340,121	$344,037	$7,645	$43,353	$250,663	$12,322
HARDING	39	$230,838	$221,253	$5,673	$23,388	$161,895	$7,166
MILLROA	38	$359,289	$360,913	$9,498	$50,593	$279,483	$14,594
LASTRUP	93	$494,819	$493,349	$9,308	$66,829	$335,769	$17,826
LITTLE FALLS	3,927	$36,575,665	$35,563,937	$9,056	$5,035,978	$26,386,160	$1,439,529
MOTLEY	214	$1,896,084	$1,866,277	$8,721	$294,476	$1,217,403	$76,732
PIERZ	485	$3,902,006	$3,927,931	$8,099	$535,518	$2,668,725	$139,161
RANDALL	252	$2,327,899	$2,275,801	$9,031	$287,227	$1,583,962	$93,305
ROYALTON	376	$3,381,859	$3,368,656	$8,959	$452,560	$2,315,703	$132,840
SOBIESKI	49	$320,728	$310,917	$6,337	$38,866	$223,814	$8,581
SWANVILLE	153	$1,510,399	$1,477,607	$9,658	$189,744	$1,074,966	$67,936
UPSALA	171	$1,430,597	$1,411,601	$8,255	$183,956	$971,057	$57,183
CITY TOTAL	6,099	$59,268,911	$58,034,917	$9,518	$7,908,697	$37,181,408	$2,157,729
COUNTY-MOWER							
ADAMS	442	$4,496,752	$4,552,764	$10,300	$665,197	$3,232,214	$241,629
AUSTIN	14,679	$169,373,911	$165,479,477	$11,429	$27,085,958	$113,741,250	$8,407,850
BROWNSDALE	372	$3,519,562	$3,497,206	$9,401	$469,146	$2,471,973	$155,341
DEXTER	151	$1,[illegible],711	$1,211,791	$8,025	$155,526	$857,062	$45,876
ELKTON	97	$868,333	$857,876	$8,842	$112,774	$620,586	$39,497
GRAND MEADOW	494	$4,449,895	$4,351,110	$8,808	$614,825	$3,021,307	$181,142
LEROY	503	$4,829,713	$4,722,437	$9,389	$672,919	$3,376,767	$209,677
LYLE	235	$2,965,142	$2,904,029	$10,655	$372,189	$1,760,813	$120,825
MAPLEVIEW	33	$266,428	$261,777	$7,932	$36,119	$187,355	$11,486
RACINE	157	$1,650,495	$1,628,215	$10,371	$240,312	$1,087,658	$68,003
ROSE CREEK	274	$2,549,289	$2,574,694	$9,397	$313,628	$1,882,067	$126,624
SARGEANT	41	$313,738	$300,991	$7,340	$32,198	$215,447	$10,587
TAOPI	40	$449,920	$435,832	$10,896	$61,068	$332,484	$23,722
WALTHAM	87	$817,091	$811,199	$9,326	$107,949	$585,002	$38,872
CITY TOTAL	17,405	$197,365,960	$193,189,210	$11,100	$30,935,390	$133,369,149	$9,681,232
COUNTY-MURRAY							
AVOCA	105	$850,504	$856,849	$8,160	$122,700	$622,166	$34,227
CHANDLER	175	$1,888,061	$1,864,498	$10,654	$230,004	$1,330,311	$85,509
CURRIE	182	$1,697,137	$1,670,705	$9,181	$192,725	$1,091,600	$56,250
DOVRAY	49	$575,488	$559,009	$11,408	$109,091	$398,33[illegible]	$21,497
FULDA	765	$6,899,064	$6,748,804	$8,822	$934,287	$4,000,775	$281,777
HADLEY	73	$563,635	$561,089	$7,7[illegible]	$72,696	$408,363	$21,220
IONA	117	$965,339	$921,880	$7,878	$126,147	$675,223	$37,843
LAKE WILSON	225	$1,959,601	$1,906,816	$8,475	$235,908	$1,404,601	$78,978
SLAYTON	1,436	$14,338,136	$14,087,810	$9,810	$2,052,151	$9,961,970	$662,419
CITY TOTAL	3,127	$29,497,365	$28,979,491	$9,268	$4,071,289	$20,553,362	$1,281,819

1979 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

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CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-NICOLLET							
COURTLAND	201	$2,236,303	$2,199,822	$10,944	$305,273	$1,939,410	$108,297
LAFAYETTE	288	$2,603,288	$2,536,686	$8,808	$319,961	$1,806,818	$104,388
MANKATO	136	$1,420,291	$1,435,210	$10,553	$221,753	$965,307	$60,182
NICOLLET	491	$4,838,757	$4,789,990	$9,756	$739,773	$3,320,294	$214,049
NORTH MANKATO	4,504	$53,276,562	$52,748,969	$11,716	$8,231,376	$35,024,751	$2,458,776
ST PETER	4,302	$42,813,834	$41,700,188	$9,693	$5,963,900	$28,590,279	$1,805,281
CITY TOTAL	9,922	$107,189,035	$105,430,867	$10,626	$15,782,036	$71,280,059	$4,791,168
COUNTY-NOBLES							
ADRIAN	739	$6,871,537	$6,957,100	$9,279	$869,290	$4,947,378	$304,506
BIGELOW	110	$1,019,493	$997,304	$9,066	$134,573	$731,501	$40,546
BREWSTER	314	$2,784,031	$2,690,874	$8,570	$322,103	$1,962,024	$110,031
DUNDEE	72	$684,427	$662,089	$9,807	$68,367	$421,129	$22,967
ELLSWORTH	340	$3,306,521	$3,288,154	$9,503	$490,749	$2,360,365	$140,609
KINMAE	6	$46,882	$47,690	$7,948	$4,368	$37,054	$1,463
LISMORE	137	$1,164,220	$1,123,125	$8,198	$125,594	$845,096	$47,916
ROUND LAKE	292	$3,013,764	$3,022,384	$10,351	$347,558	$2,029,180	$135,109
RUSHMORE	245	$2,195,428	$2,159,506	$8,814	$270,229	$1,588,960	$97,257
WILMONT	193	$1,625,538	$1,589,277	$8,235	$198,196	$1,197,497	$73,884
WORTHINGTON	6,933	$68,143,146	$66,933,827	$10,569	$10,108,278	$46,186,190	$3,160,862
CITY TOTAL	8,787	$90,754,987	$89,271,329	$10,159	$13,227,005	$62,308,452	$4,135,140
COUNTY-NORMAN							
ADA	1,166	$11,999,176	$11,761,763	$10,087	$1,729,613	$8,210,132	$498,946
BORUP	88	$756,891	$727,971	$8,272	$109,587	$513,647	$30,603
GARY	158	$1,175,808	$1,138,123	$7,203	$149,787	$788,230	$38,791
HALSTAD	362	$3,723,559	$3,645,809	$10,071	$535,151	$2,565,398	$179,659
HENDRUM	165	$1,846,691	$1,729,699	$10,483	$279,932	$1,192,399	$78,184
PERLEY	126	$1,495,908	$1,544,972	$12,262	$219,610	$933,935	$64,329
SHELLY	114	$960,037	$937,311	$8,222	$116,052	$675,359	$37,713
TWIN VALLEY	427	$3,567,441	$3,487,401	$8,167	$436,577	$2,481,024	$131,277
CITY TOTAL	2,606	$25,525,511	$24,973,053	$9,583	$3,771,909	$17,360,124	$1,115,092
COUNTY-OLMSTEAD							
BYRON	1,262	$14,899,457	$14,648,781	$11,608	$2,134,920	$9,900,699	$678,813
CHATFIELD	581	$5,575,279	$5,455,506	$9,390	$716,271	$3,790,600	$227,915
DOVER	192	$1,568,379	$1,571,112	$10,336	$210,878	$1,102,813	$76,090
EYOTA	659	$7,061,646	$7,070,375	$10,729	$997,649	$4,787,956	$312,406
ORONOCO	494	$5,850,163	$5,806,867	$11,751	$891,558	$3,934,974	$280,139
ROCHESTER	40,757	$533,672,992	$521,274,796	$12,790	$87,460,410	$345,167,500	$26,444,722
STEWARTVILLE	2,367	$26,303,438	$26,051,031	$11,006	$3,706,429	$17,697,774	$1,172,771
CITY TOTAL	46,273	$594,931,354	$581,878,468	$12,575	$96,119,485	$386,382,312	$29,190,896
COUNTY-OTTER TAIL							
BATTLE LAKE	477	$4,151,499	$3,926,246	$8,231	$500,008	$2,702,362	$197,209
BLUFFTON	73	$597,591	$591,202	$8,126	$71,206	$433,060	$23,522
CLITHERALL	64	$468,555	$444,813	$6,950	$63,525	$322,633	$19,214
DALTON	165	$1,393,151	$1,390,169	$8,425	$173,831	$988,391	$91,163
DEER CREEK	160	$1,269,389	$1,241,524	$7,758	$138,748	$898,365	$64,869
DENT	111	$796,596	$766,805	$6,710	$88,767	$533,615	$29,288
ELIZABETH	76	$620,496	$635,907	$8,620	$77,149	$467,819	$27,660
EMBARO	129	$1,058,148	$1,036,041	$8,031	$127,498	$784,603	$41,996
FERGUS FALLS	6,947	$73,614,046	$72,186,580	$10,391	$10,529,264	$40,179,160	$3,279,669
HENNING	397	$3,575,559	$3,687,706	$9,285	$568,218	$2,335,979	$129,917
NEW YORK MILLS	461	$3,821,801	$3,776,300	$8,192	$478,592	$2,679,266	$161,969
OTTERTAIL	113	$922,919	$902,339	$7,985	$128,219	$659,595	$36,987
PARKERS PRAIRIE	426	$3,509,657	$3,437,347	$8,069	$418,269	$2,419,498	$137,906
PELICAN RAPIDS	1,128	$10,559,934	$10,381,107	$9,203	$1,434,766	$7,109,951	$450,609
PERHAM	1,158	$10,352,795	$10,443,388	$9,191	$1,445,388	$7,585,909	$427,594
RICHVILLE	81	$818,904	$839,070	$10,310	$139,493	$598,010	$44,089
ROTHSAY	110	$1,041,682	$1,011,306	$9,194	$130,852	$795,959	$44,201
UNDERWOOD	225	$1,998,298	$1,927,852	$8,546	$241,350	$1,379,615	$79,753
URBANK	31	$241,679	$247,267	$7,693	$42,125	$176,097	$7,266
VERGAS	184	$1,395,227	$1,338,798	$7,276	$199,187	$988,267	$54,028
VINING	42	$329,820	$320,978	$7,642	$32,109	$225,886	$9,951
CITY TOTAL	12,960	$122,734,744	$120,507,532	$9,995	$16,998,190	$83,133,600	$5,227,795
COUNTY-PENNINGTON							
GOODRIDGE	96	$621,179	$596,356	$6,212	$77,183	$446,697	$21,455
ST HILAIRE	206	$1,906,963	$1,870,564	$9,080	$249,039	$1,349,492	$79,217
THIEF RIVER FALLS	5,443	$58,556,768	$57,941,427	$10,645	$8,709,266	$30,879,781	$2,791,516
CITY TOTAL	5,745	$61,084,910	$60,408,349	$10,515	$9,032,268	$32,667,970	$2,948,189

1979 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

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COUNTY-PINE							
ASKOV	190	$1,786,966	$1,762,799	$9,278	$326,719	$1,137,145	$63,217
BROOK PARK	102	$995,685	$990,691	$9,713	$169,812	$647,949	$36,086
BRUNO	51	$438,911	$414,539	$8,128	$73,995	$274,352	$15,138
DENHAM	12	$110,385	$114,029	$9,502	$18,390	$79,169	$4,639
FINLAYSON	115	$1,254,977	$1,187,613	$10,327	$132,048	$864,687	$47,592
HENRIETTE	24	$217,804	$212,810	$8,867	$27,292	$159,130	$9,826
HINCKLEY	584	$5,363,308	$5,271,197	$9,026	$741,114	$3,682,155	$221,394
KERRICK	46	$477,823	$467,283	$10,158	$76,884	$318,537	$21,903
PINE CITY	1,698	$16,891,294	$16,650,097	$9,806	$2,570,544	$11,356,119	$729,134
ROCK CREEK	235	$1,853,277	$1,906,767	$8,114	$223,694	$1,387,878	$77,504
RUTLEDGE	63	$508,681	$486,278	$7,719	$59,966	$352,210	$16,261
SANDSTONE	574	$5,697,736	$5,197,511	$9,055	$747,204	$3,642,722	$230,768
STURGEON LAKE	113	$1,224,396	$1,275,594	$11,288	$212,865	$831,158	$58,873
WILLOW RIVER	153	$1,296,203	$1,273,719	$8,325	$158,299	$920,935	$52,025
CITY TOTAL	3,960	$37,875,604	$37,210,920	$9,397	$5,538,856	$25,656,146	$1,600,299
COUNTY-PIPESTONE							
EDGERTON	666	$5,926,166	$5,815,107	$8,731	$738,193	$4,090,905	$240,053
HATFIELD	31	$225,073	$222,429	$7,175	$23,468	$166,993	$7,661
HOLLAND	113	$882,631	$868,980	$7,690	$124,653	$627,891	$37,177
IHLEN	58	$473,775	$469,750	$8,099	$65,368	$346,364	$18,365
JASPER	326	$2,974,423	$2,821,584	$8,655	$347,426	$2,035,551	$117,716
PIPESTONE	2,716	$25,750,301	$25,158,885	$9,263	$3,353,009	$17,716,449	$1,097,050
RUTHTON	197	$1,460,700	$1,421,969	$7,218	$169,376	$1,027,923	$55,880
TROSKY	51	$362,907	$363,787	$6,761	$36,093	$266,194	$11,655
WOODSTOCK	91	$654,787	$647,216	$7,112	$65,388	$478,817	$23,671
CITY TOTAL	4,249	$38,690,763	$37,769,689	$8,889	$4,922,934	$26,795,087	$1,604,208
COUNTY-POLK							
BELTRAMI	71	$565,440	$540,378	$7,611	$72,490	$398,815	$21,988
CLEAR	165	$1,856,607	$1,842,836	$11,169	$238,994	$1,339,499	$91,256
CROOKSTON	4,763	$49,038,234	$48,792,794	$10,244	$7,052,960	$33,308,726	$2,188,777
EAST GRAND FORKS	4,407	$48,955,366	$47,570,320	$10,794	$7,191,089	$31,757,720	$2,110,933
FISKE INE	373	$3,341,768	$3,220,010	$8,633	$392,552	$2,247,695	$130,502
FERTILE	556	$4,902,252	$4,793,467	$8,621	$588,053	$3,409,799	$204,434
FISHER	256	$3,151,917	$3,083,587	$12,045	$516,326	$2,126,209	$156,960
FOSSTON	758	$6,899,888	$6,784,619	$8,951	$915,909	$4,747,675	$284,85
GULLY	48	$336,002	$346,208	$7,213	$44,907	$249,460	$12,929
LENGBY	50	$358,799	$349,970	$5,932	$44,004	$246,273	$8,031
MCINTOSH	292	$2,556,632	$2,519,821	$7,945	$304,835	$1,610,950	$85,068
MENTOR	138	$1,154,125	$1,130,897	$8,195	$149,012	$807,935	$44,356
NIELSVILLE	79	$850,580	$836,167	$10,584	$179,018	$567,906	$37,812
TRAIL	39	$299,480	$296,279	$7,546	$34,102	$236,261	$11,072
WINGER	121	$967,687	$952,894	$7,875	$101,049	$631,356	$33,383
CITY TOTAL	12,125	$125,834,377	$122,650,311	$10,133	$17,896,260	$83,684,055	$5,424,337
COUNTY-POPE							
CYRUS	188	$1,657,756	$1,602,455	$8,526	$195,491	$1,108,518	$66,850
FARWELL	48	$459,035	$462,809	$9,638	$62,862	$333,524	$17,993
GLENWOOD CITY	1,573	$14,204,315	$13,901,669	$8,838	$1,861,649	$9,687,927	$588,279
LONG BEACH	74	$876,038	$851,720	$11,510	$127,036	$608,108	$46,273
LOWRY	125	$1,196,966	$1,159,358	$9,275	$147,620	$816,517	$46,822
SPRAN	40	$315,333	$290,869	$7,271	$30,520	$211,368	$9,816
STARBUCK	649	$5,510,574	$5,540,997	$8,538	$786,490	$3,799,595	$221,350
VILLARD	136	$1,056,443	$1,037,824	$7,631	$111,876	$750,519	$37,358
WESTPORT	15	$130,067	$129,667	$8,631	$12,377	$102,616	$7,219
CITY TOTAL	2,848	$25,404,527	$24,976,824	$8,770	$3,373,721	$17,418,652	$1,041,919
COUNTY-RAMSEY							
ARDEN HILLS	2,788	$48,000,733	$47,302,938	$16,966	$9,007,849	$29,695,448	$2,628,874
BLAINE	23	$320,989	$324,679	$14,116	$51,581	$202,841	$15,181
FALCON HEIGHTS	1,344	$20,668,567	$20,217,695	$15,043	$3,700,515	$13,292,736	$1,148,096
GEM LAKE	72	$2,[illegible],594	$2,021,599	$28,075	$698,533	$1,331,330	$96,103
LAUDERDALE	557	$6,781,075	$6,652,328	$11,943	$1,069,178	$4,570,193	$339,369
LITTLE CANADA	2,084	$28,933,167	$28,795,693	$13,798	$4,951,130	$19,009,106	$1,491,926
MAPLEWOOD	8,729	$114,875,474	$114,689,691	$13,139	$18,679,567	$77,009,086	$5,862,179
MOUNDS VIEW	4,578	$60,340,102	$60,027,676	$13,112	$9,447,622	$40,196,522	$2,991,880
NEW BRIGHTON	14,217	$197,108,584	$197,769,380	$13,911	$33,699,010	$131,708,678	$10,412,217
NORTH OAKS	1,068	$19,885,198	$20,176,341	$18,618	$10,864,560	$21,971,369	$2,693,262
NORTH ST PAUL	6,472	$80,457,390	$79,999,877	$12,361	$12,570,060	$53,931,461	$3,917,989
ROSEVILLE	17,213	$256,683,805	$253,935,107	$14,747	$46,582,597	$168,701,908	$14,173,533
SHOREVIEW	6,925	$106,812,566	$105,875,049	$15,289	$18,199,205	$68,578,717	$5,626,149
SPRING LAKE PARK	64	$810,903	$803,567	$12,556	$123,709	$520,723	$36,479
ST ANTHONY	639	$8,658,994	$8,432,109	$13,196	$1,406,645	$5,626,459	$436,626
ST PAUL	184,035	$2,247,661,062	$2,209,497,359	$12,006	$377,839,761	$1,472,899,878	$108,320,226
VADNAIS HEIGHTS	1,382	$18,201,172	$18,070,985	$13,076	$2,873,843	$12,040,783	$875,010
WHITE BEAR LAKE	14,620	$208,776,506	$207,920,651	$14,222	$36,616,862	$135,650,045	$10,880,516
CITY TOTAL	266,810	$3,449,810,861	$3,402,971,535	$12,752	$588,374,148	$2,253,947,197	$171,883,536
COUNTY-RED LAKE							
ARGOS	72	$611,266	$598,968	$8,311	$68,999	$496,429	$15,717
ONLEE	285	$2,289,934	$2,267,170	$7,937	$306,627	$1,581,812	$79,515
PLUMMER	160	$1,316,644	$1,298,527	$8,102	$151,745	$927,113	$44,148
RED LAKE FALLS	906	$8,234,822	$7,996,749	$8,826	$1,046,551	$5,630,861	$311,049
CITY TOTAL	1,423	$12,452,666	$12,193,609	$8,541	$1,613,882	$8,680,916	$450,431

1979 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

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CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-REDWOOD							
BELVIEW	220	$2,355,769	$2,291,343	$10,424	$284,989	$1,627,545	$108,249
CLEMENTS	118	$1,086,092	$1,076,552	$9,700	$133,725	$702,502	$48,474
DELHI	29	$230,238	$228,850	$7,891	$25,530	$170,451	$8,702
LAMBERTON	570	$5,358,534	$5,272,969	$9,251	$749,012	$3,678,718	$229,894
LUCAN	144	$1,192,319	$1,172,121	$8,140	$145,935	$815,605	$46,450
MILROY	143	$1,248,991	$1,242,169	$8,686	$184,238	$867,558	$50,607
MORGAN	572	$5,176,321	$5,046,773	$8,823	$613,930	$3,695,582	$230,974
NORTH REDWOOD	117	$938,747	$888,984	$7,595	$106,778	$631,329	$30,575
REDWOOD FALLS	3,057	$32,978,829	$32,325,357	$10,574	$4,822,714	$22,293,121	$1,547,104
REVERE	70	$659,124	$637,111	$9,102	$85,222	$469,402	$28,813
SANBORN	339	$3,163,040	$3,150,851	$9,295	$423,366	$2,199,160	$139,795
SEAFORTH	51	$360,472	$368,504	$7,226	$54,587	$258,725	$12,490
VESTA	187	$1,595,460	$1,488,068	$7,963	$217,499	$1,036,823	$61,474
WABASSO	372	$3,587,993	$3,562,805	$9,577	$515,433	$2,474,499	$168,001
WALNUT GROVE	460	$4,626,179	$4,568,467	$10,337	$738,211	$3,239,974	$237,017
WANDA	59	$604,043	$599,362	$10,159	$87,798	$424,261	$31,564
CITY TOTAL	6,488	$65,122,051	$63,852,861	$9,842	$9,188,199	$44,633,315	$2,976,870
COUNTY-RENVILLE							
BIRD ISLAND	798	$7,646,048	$7,551,834	$9,463	$1,078,696	$5,387,543	$340,137
BUFFALO LAKE	461	$4,559,861	$4,468,921	$9,691	$576,511	$3,223,897	$212,631
DANUBE	335	$3,470,467	$3,403,974	$10,159	$506,148	$2,377,675	$154,059
FAIRFAX	793	$6,731,802	$6,694,997	$8,438	$778,870	$4,946,176	$281,693
FRANKLIN	334	$3,044,234	$2,989,034	$8,949	$377,421	$2,167,249	$136,806
HECTOR	832	$8,988,436	$8,701,607	$10,458	$1,421,154	$5,966,795	$420,472
NORTON	316	$2,716,966	$2,693,827	$8,525	$346,816	$1,934,462	$113,251
OLIVIA	1,579	$16,796,109	$16,445,607	$10,415	$2,377,376	$11,247,139	$776,361
RENVILLE	853	$8,571,404	$8,432,470	$9,886	$1,150,865	$5,930,954	$390,017
SACRED HEART	367	$3,199,165	$3,177,668	$8,658	$411,013	$2,278,301	$131,399
CITY TOTAL	6,668	$65,725,292	$64,528,914	$9,677	$9,024,868	$45,380,191	$2,956,605
COUNTY-RICE							
DUNDAS	238	$2,453,419	$2,485,270	$10,442	$369,917	$1,738,851	$113,815
FARIBAULT	9,497	$98,217,036	$96,479,542	$10,159	$13,921,093	$66,262,903	$4,246,346
LONSDALE	561	$5,663,732	$5,606,997	$10,155	$761,120	$3,875,810	$242,312
NORTHFIELD	352	$2,972,902	$2,968,278	$8,433	$380,623	$2,136,774	$117,798
NERSTRAND	171	$1,621,014	$1,580,344	$9,242	$182,509	$1,121,317	$61,704
NORTHFIELD	9,408	$83,892,987	$82,922,971	$11,524	$9,241,513	$41,821,521	$3,000,497
CITY TOTAL	19,227	$176,821,010	$171,533,416	$10,971	$24,866,775	$118,956,976	$7,792,611
COUNTY-ROCK							
BEAVER CREEK	114	$1,003,188	$992,930	$8,706	$124,991	$719,680	$40,699
HARDWICK	124	$1,051,046	$1,039,124	$8,380	$133,883	$757,436	$44,032
HILLS	296	$3,029,788	$2,943,749	$9,945	$404,982	$2,083,644	$128,757
JASPER	49	$392,511	$406,644	$8,299	$51,477	$290,906	$14,857
KENNETH	36	$295,439	$296,847	$7,135	$36,048	$173,298	$7,080
LUVERNE	2,790	$29,324,237	$28,671,367	$10,276	$4,733,173	$20,068,545	$1,399,011
MAGNOLIA	110	$939,151	$939,015	$8,490	$112,916	$690,635	$68,911
STEEN	85	$768,229	$740,491	$8,711	$97,417	$545,675	$32,099
CITY TOTAL	3,604	$36,759,589	$35,986,631	$9,985	$5,194,657	$25,353,819	$1,704,207
COUNTY-ROSEAU							
BADGER	191	$1,689,731	$1,672,362	$8,756	$190,055	$1,191,528	$83,961
GREENBUSH	429	$3,515,287	$3,460,775	$8,063	$451,095	$2,425,496	$132,071
ROOSEVELT	58	$508,011	$499,095	$10,329	$75,983	$461,008	$29,927
ROSEAU	1,456	$15,494,046	$15,104,050	$10,376	$2,213,828	$10,252,612	$701,200
STRATHCONA	14	$116,179	$110,139	$7,867	$10,733	$75,178	$2,539
WARROAD	797	$9,140,877	$9,037,352	$11,339	$1,320,609	$6,519,200	$498,085
CITY TOTAL	2,961	$30,514,131	$29,983,747	$10,195	$4,262,301	$21,325,122	$1,429,983
COUNTY-ST. LOUIS							
AURORA	1,692	$22,104,238	$21,968,641	$12,984	$3,646,430	$15,533,276	$1,231,263
BARBITY	1,396	$20,041,071	$20,009,105	$14,356	$3,307,721	$14,165,819	$1,177,566
BIWABIK	715	$8,800,382	$8,651,183	$12,100	$1,423,961	$6,107,629	$470,935
BROOKSTON	64	$849,705	$835,479	$9,929	$85,695	$444,182	$26,662
BUHL	580	$7,417,270	$7,340,587	$12,552	$1,207,644	$5,236,341	$397,295
CHISHOLM	9,308	$40,081,922	$39,125,067	$11,827	$6,528,708	$27,619,099	$2,078,715
COOK	908	$5,957,233	$5,919,295	$10,671	$798,601	$3,732,369	$258,118
DULUTH	52,735	$628,077,899	$613,068,869	$11,629	$109,693,047	$411,909,926	$31,326,149
ELY	2,936	$31,681,005	$30,719,883	$10,663	$4,725,759	$21,790,216	$1,655,665
EVELETH	2,969	$36,498,895	$35,904,961	$12,118	$6,149,937	$25,027,781	$1,919,883
FLOODWOOD	404	$3,780,167	$3,702,994	$9,166	$510,857	$2,468,682	$154,121
FRANKLIN	10	$99,731	$80,414	$8,042	$10,698	$50,181	$1,219
GILBERT	1,971	$19,636,701	$19,544,569	$12,334	$3,291,334	$13,953,749	$1,062,369
HIBBING	10,185	$133,732,238	$130,604,034	$12,823	$23,529,145	$89,778,618	$7,139,191
IRON LAKES	1,691	$24,049,913	$24,067,907	$14,231	$4,090,860	$16,879,512	$1,395,158
IRON JUNCTION	309	$4,560,067	$4,469,789	$15,048	$822,514	$3,701,130	$262,081
KINNEY	131	$1,701,983	$1,774,859	$13,549	$299,029	$1,240,492	$96,688
LEONIDAS	11	$147,977	$153,389	$13,944	$22,860	$107,723	$7,900
MCKINLEY	119	$1,320,531	$1,274,711	$11,094	$199,218	$910,188	$65,863
MEADOWLANDS	118	$1,400,166	$1,389,544	$11,776	$259,781	$997,826	$70,609
MOUNTAIN IRON	1,949	$20,841,008	$20,891,394	$13,629	$3,505,976	$14,416,097	$1,191,331
ORR	298	$2,815,677	$2,894,025	$9,638	$288,414	$1,496,786	$89,888
PROCTOR	1,924	$17,947,375	$17,913,637	$11,492	$2,801,913	$12,074,764	$852,019
TOWER	498	$6,044,603	$5,870,794	$11,787	$885,244	$3,893,266	$279,734
VIRGINIA	6,597	$84,824,153	$83,541,965	$12,664	$14,095,047	$57,925,966	$4,683,077
WINTON	116	$1,278,396	$1,244,119	$10,727	$192,148	$846,993	$62,642
CITY TOTAL	91,970	$1,124,090,336	$1,100,581,415	$11,967	$193,071,982	$751,003,696	$57,766,229

1979 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 12

CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-SCOTT							
BELLE PLAINE	1,666	$15,450,643	$15,697,231	$10,586	$2,205,614	$10,771,415	$726,094
ELKO	240	$2,900,083	$2,977,909	$12,408	$426,431	$1,965,909	$134,332
JORDAN	1,774	$18,972,847	$19,010,084	$10,716	$2,667,889	$13,132,770	$870,687
NEW MARKET	137	$1,574,243	$1,586,700	$11,567	$224,121	$1,070,930	$71,437
NEW PRAGUE	458	$5,759,809	$5,732,071	$12,515	$848,795	$3,752,914	$267,329
PRIOR LAKE	5,024	$75,419,243	$75,159,074	$14,960	$12,889,319	$47,306,876	$3,859,308
SAVAGE	1,744	$23,066,917	$22,969,960	$13,171	$3,547,530	$15,119,444	$1,126,563
SHAKOPEE	4,178	$75,296,317	$75,031,619	$12,165	$11,967,746	$50,235,960	$3,628,178
CITY TOTAL	17,019	$218,440,102	$217,962,647	$12,807	$34,755,445	$143,336,218	$10,683,878
COUNTY-SHERBURNE							
BECKER	370	$4,805,561	$3,994,212	$10,567	$586,568	$2,722,921	$175,067
BIG LAKE	1,359	$15,450,756	$15,407,161	$11,337	$2,381,981	$10,219,669	$698,440
CLEAR LAKE	334	$3,690,294	$3,622,278	$10,845	$596,908	$2,394,953	$168,487
ELK RIVER	3,643	$45,221,318	$45,353,044	$12,449	$7,263,290	$29,680,380	$2,131,710
PRINCETON	66	$1,158,305	$1,184,292	$17,640	$218,791	$753,414	$73,512
ST CLOUD	1,787	$21,296,496	$20,965,357	$11,721	$3,254,078	$14,084,420	$1,021,134
ZIMMERMAN	847	$10,133,595	$10,273,655	$12,070	$1,668,935	$6,633,268	$451,004
CITY TOTAL	6,414	$100,916,285	$100,799,454	$11,969	$15,910,451	$66,489,025	$4,719,354
COUNTY-SIBLEY							
ARLINGTON	1,123	$10,535,651	$13,666,859	$9,319	$1,371,991	$7,991,646	$462,250
GAYLORD	1,202	$11,777,847	$11,519,680	$9,984	$1,581,591	$8,066,751	$514,635
GIBBON	504	$6,778,739	$6,677,797	$9,281	$823,678	$3,717,580	$218,904
GREEN ISLE	715	$2,125,573	$2,135,744	$8,934	$359,419	$1,683,094	$104,929
HENDERSON	462	$3,988,730	$3,995,347	$8,644	$527,289	$2,914,774	$184,202
NEW AUBURN	133	$1,073,384	$1,073,911	$8,074	$129,598	$763,109	$39,166
WINTHROP	861	$7,422,138	$7,307,931	$8,488	$1,000,269	$4,179,669	$300,908
CITY TOTAL	4,900	$41,700,062	$41,173,174	$9,150	$5,599,082	$29,012,619	$1,798,064
COUNTY-STEARNS							
ALBANY	887	$8,429,806	$8,426,141	$9,500	$1,111,292	$5,865,679	$354,136
AVON	623	$7,095,712	$7,062,723	$11,336	$1,041,203	$4,639,026	$315,062
BELGRADE	419	$4,057,553	$3,987,095	$9,607	$682,529	$2,695,891	$174,493
BROOTEN	307	$2,374,711	$2,349,564	$7,634	$267,938	$1,702,340	$83,383
COLD SPRING	1,618	$14,700,365	$14,687,307	$10,358	$2,104,060	$9,986,144	$634,963
EDEN VALLEY	191	$1,185,721	$1,187,606	$7,865	$135,846	$857,425	$44,326
ELROSA	120	$1,019,418	$1,006,991	$8,392	$100,818	$723,102	$40,932
FREEPORT	323	$2,823,795	$2,805,787	$8,687	$298,855	$2,012,182	$109,076
GREENWALD	126	$1,137,742	$1,141,191	$9,057	$109,947	$826,375	$46,901
HOLDINGFORD	435	$4,083,237	$4,051,721	$9,314	$536,180	$2,836,914	$166,740
KIMBALL	430	$4,220,306	$4,201,687	$9,771	$567,865	$2,916,996	$184,497
LAKE HENRY	18	$155,247	$150,084	$8,838	$22,534	$112,396	$5,889
MEIRE GROVE	45	$329,419	$338,891	$7,531	$31,249	$252,261	$12,242
MELROSE	1,313	$13,602,764	$13,599,984	$10,206	$1,950,523	$9,241,732	$621,294
NEW MUNICH	191	$1,360,624	$1,333,471	$10,179	$129,518	$1,022,185	$54,455
PAYNESVILLE	1,268	$12,204,709	$12,141,569	$9,575	$1,699,380	$8,271,936	$507,696
PLEASANT LAKE	19	$198,062	$201,633	$10,612	$31,426	$137,075	$8,435
RICHMOND	659	$6,213,195	$6,171,097	$9,364	$799,518	$4,741,996	$247,559
ROCKVILLE	255	$2,592,557	$2,567,688	$10,069	$330,707	$1,778,205	$110,695
ROSCOE	69	$539,011	$524,102	$8,319	$98,474	$392,387	$20,656
SAUK CENTRE	1,088	$13,440,309	$13,400,961	$12,317	$2,118,059	$8,421,865	$661,178
SAUK CENTRE	2,104	$20,255,718	$20,039,965	$9,525	$2,807,082	$13,670,592	$873,798
SPRING HILL	18	$137,601	$144,855	$8,048	$12,933	$113,973	$6,028
ST ANTHONY	47	$375,256	$371,666	$12,150	$93,187	$282,620	$27,753
ST CLOUD	19,087	$210,519,098	$207,462,075	$10,869	$32,815,538	$139,426,447	$9,762,503
ST JOSEPH	1,702	$11,668,855	$11,405,240	$9,655	$1,568,004	$7,982,303	$488,176
ST MARTIN	104	$821,707	$815,747	$8,036	$84,771	$619,852	$33,068
ST ROSA	11	$78,147	$73,135	$6,667	$5,936	$56,051	$1,883
ST STEPHEN	135	$1,352,133	$1,399,133	$10,365	$186,668	$641,992	$62,166
WAITE PARK	1,601	$15,628,709	$15,437,059	$9,642	$2,099,490	$10,886,848	$660,962
CITY TOTAL	34,403	$362,[illegible],642	$348,708,487	$10,427	$53,797,062	$263,969,268	$16,280,553
COUNTY-STEELE							
BLOOMING PRAIRIE	1,039	$10,867,156	$10,805,949	$10,400	$1,638,004	$7,760,435	$490,620
FIRMONT	417	$3,854,044	$3,819,904	$9,160	$508,998	$2,728,474	$175,587
MEDFORD	496	$4,897,128	$4,939,821	$9,959	$699,078	$3,455,290	$228,689
OWATONNA	11,410	$127,736,961	$129,440,314	$10,994	$19,014,382	$85,299,044	$5,877,906
CITY TOTAL	13,362	$148,835,109	$149,805,995	$10,852	$21,859,808	$98,843,244	$6,770,802
COUNTY-STEVENS							
ALBERTA	93	$841,330	$826,437	$8,886	$109,204	$619,789	$37,245
CHOKIO	293	$2,672,512	$2,659,643	$9,077	$343,579	$1,929,978	$121,727
DONNELLY	142	$1,332,072	$1,297,758	$8,011	$147,871	$945,191	$52,823
HANCOCK	446	$4,[illegible]181	$4,397,405	$9,860	$697,836	$3,[illegible]942	$202,151
MORRIS	2,665	$27,173,644	$26,708,226	$10,022	$4,043,995	$18,487,8[illegible]	$1,[illegible]687
CITY TOTAL	3,659	$36,373,239	$35,889,567	$9,809	$5,367,283	$25,038,329	$1,643,430

1979 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 12

CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-SWIFT							
APPLETON	954	$8,477,191	$8,920,666	$8,722	$1,080,746	$5,885,020	$359,400
BENSON	2,061	$19,354,237	$19,006,538	$9,222	$2,546,660	$13,579,496	$839,998
CLONTARF	81	$806,392	$785,657	$9,008	$170,709	$490,784	$24,374
DANVERS	61	$672,563	$643,832	$10,220	$80,270	$483,277	$36,207
DIGRAFF	97	$983,068	$958,172	$9,878	$171,484	$660,112	$44,562
HOLLOWAY	70	$570,575	$545,386	$7,791	$61,843	$397,553	$19,859
KERKHOVEN	342	$3,272,199	$3,181,369	$9,302	$496,587	$2,223,609	$137,003
MURDOCK	188	$1,668,053	$1,664,001	$8,851	$211,943	$1,167,800	$66,239
CITY TOTAL	3,862	$39,804,278	$39,105,394	$9,889	$4,763,662	$24,695,651	$1,527,621
COUNTY-TODD							
BERTHA	206	$1,752,096	$1,716,959	$8,335	$180,342	$1,244,664	$63,473
BROWERVILLE	431	$3,972,016	$3,957,849	$9,183	$530,104	$2,799,061	$171,168
BURTRUM	93	$810,739	$795,379	$8,552	$129,840	$548,209	$31,229
CLARISSA	341	$3,004,409	$2,984,169	$8,751	$378,349	$1,984,878	$113,295
EAGLE BEND	311	$2,232,959	$2,207,749	$7,099	$233,951	$1,589,006	$73,730
GREY EAGLE	166	$1,407,165	$1,351,197	$8,140	$162,452	$922,928	$45,563
HEWITT	112	$784,650	$729,499	$6,513	$67,107	$538,949	$20,814
LONG PRAIRIE	1,470	$14,914,177	$14,611,009	$9,940	$2,116,568	$9,941,718	$631,882
OSAKIS	90	$670,874	$636,691	$7,074	$74,516	$446,956	$26,242
STAPLES	1,528	$13,135,863	$12,965,085	$8,763	$1,879,380	$8,507,197	$537,575
WEST UNION	43	$405,762	$391,777	$9,111	$39,355	$286,969	$17,618
CITY TOTAL	4,591	$43,070,919	$42,347,827	$9,224	$5,791,964	$29,198,135	$1,730,589
COUNTY-TRAVERSE							
BROWNS VALLEY	436	$3,391,769	$3,178,907	$7,291	$327,461	$2,352,162	$119,355
DUMONT	107	$895,998	$859,681	$8,033	$129,787	$623,595	$39,321
TINTAH	56	$630,743	$625,007	$11,161	$97,347	$452,350	$33,620
WHEATON	1,148	$11,171,200	$10,907,129	$9,501	$1,514,449	$7,733,910	$510,092
CITY TOTAL	1,747	$16,089,710	$15,570,918	$8,913	$2,069,044	$11,162,017	$701,689
COUNTY-WABASHA							
BELLECHESTER	22	$142,484	$141,523	$6,433	$13,775	$99,285	$4,538
ELGIN	384	$3,875,707	$3,885,147	$10,118	$509,162	$2,721,569	$171,321
HAMMOND	87	$759,904	$754,754	$8,675	$96,877	$539,006	$28,760
KELLOGG	308	$2,630,436	$2,596,887	$8,431	$348,729	$1,893,121	$103,109
LAKE CITY	2,610	$25,426,475	$24,790,606	$9,498	$3,457,256	$17,385,496	$1,044,985
MAZEPPA	346	$3,393,081	$3,397,951	$9,821	$463,680	$2,374,305	$149,000
MILLVILLE	139	$1,278,496	$1,268,344	$9,125	$181,847	$907,681	$55,077
MINNEISKA	42	$389,210	$399,251	$9,268	$52,209	$277,859	$16,723
PLAINVIEW	1,388	$14,340,874	$14,182,624	$10,218	$1,980,086	$9,932,807	$666,686
WABASHA	1,428	$13,858,801	$13,609,178	$9,390	$1,927,277	$9,257,652	$591,091
ZUMBRO FALLS	251	$2,424,744	$2,419,273	$9,639	$342,082	$1,696,812	$115,658
CITY TOTAL	7,009	$68,500,212	$67,235,341	$9,598	$9,372,990	$46,965,567	$2,966,965
COUNTY-WADENA							
ALDRICH	36	$335,790	$341,341	$9,482	$45,506	$248,271	$15,414
HEWAMGA	399	$2,992,253	$2,844,093	$7,128	$378,901	$2,032,996	$98,152
MENAGO	34	$193,205	$202,813	$5,965	$21,988	$139,281	$4,414
SEBEKA	397	$3,326,784	$3,197,504	$8,056	$391,916	$2,331,965	$131,909
STAPLES	129	$1,496,789	$1,517,185	$11,761	$250,876	$970,760	$66,609
VERNDALE	286	$2,262,745	$2,268,911	$7,863	$305,559	$1,615,009	$88,021
WADENA	2,520	$25,118,790	$24,699,696	$9,801	$3,650,951	$17,029,970	$1,112,957
CITY TOTAL	3,801	$35,694,356	$35,051,249	$9,222	$5,005,733	$24,367,832	$1,519,476
COUNTY-WASECA							
JANESVILLE	1,048	$9,705,283	$9,639,520	$9,198	$1,316,149	$6,643,099	$393,011
NEW RICHLAND	685	$6,591,114	$6,376,822	$9,309	$933,973	$4,619,426	$267,122
WALDORF	138	$1,348,846	$1,322,181	$9,581	$202,660	$903,214	$56,796
WASECA	4,965	$54,185,142	$53,753,519	$10,826	$8,358,913	$36,901,683	$2,587,869
CITY TOTAL	6,836	$71,790,385	$71,092,044	$10,480	$10,791,295	$48,867,222	$3,304,297
COUNTY-WASHINGTON							
AFTON	1,382	$21,466,560	$21,990,369	$16,592	$4,009,948	$13,689,650	$1,193,209
BAYPORT	1,156	$17,186,194	$16,737,958	$14,479	$3,322,466	$10,595,480	$906,291
BIRCHWOOD	373	$6,899,533	$6,767,910	$18,143	$1,252,581	$4,319,946	$349,099
COTTAGE GROVE	9,214	$128,501,683	$127,201,109	$13,809	$19,712,309	$83,512,729	$6,200,226
DELLWOOD	307	$8,632,522	$8,757,746	$28,527	$2,617,698	$4,807,585	$545,066
FOREST LAKE	3,624	$46,409,566	$46,266,761	$12,766	$7,563,858	$29,876,717	$2,219,709
HASTINGS	68	$878,117	$882,169	$12,973	$139,457	$584,493	$44,548
HUDSO	1,779	$22,935,605	$23,121,367	$12,997	$3,608,567	$15,175,365	$1,096,031
LAKE ST CROIX BEACH	258	$3,035,767	$3,030,758	$11,747	$494,019	$2,090,660	$160,709
LAKE ELMO	2,811	$41,194,734	$41,081,347	$14,614	$7,299,018	$26,624,078	$2,104,119
LAKELAND	1,235	$18,837,169	$18,592,981	$15,055	$3,477,019	$11,680,976	$936,804
LANDFALL	188	$2,137,673	$2,179,286	$11,596	$336,219	$1,489,198	$97,659
LAKELAND SHORES	44	$1,476,969	$1,454,161	$33,049	$161,190	$1,199,516	$159,650
MAHTOMEDI	2,902	$28,933,763	$28,769,564	$14,370	$4,921,600	$18,261,709	$1,461,319
MARINE ON ST CROIX	319	$8,302,710	$8,267,373	$15,929	$1,551,281	$5,192,199	$468,585
NEWPORT	1,869	$24,154,942	$23,948,184	$12,813	$3,944,040	$15,557,190	$1,128,847
OAKDALE	4,675	$60,926,013	$60,569,558	$12,955	$9,394,193	$40,276,766	$2,920,760
OAK PARK HEIGHTS	963	$7,112,717	$7,031,676	$12,490	$1,081,505	$4,696,981	$367,009
PINE SPRINGS	60	$1,095,677	$1,080,575	$18,010	$199,663	$854,927	$58,073
STILLWATER	9,119	$123,435,178	$121,169,378	$13,293	$19,819,306	$79,664,135	$6,210,779
ST MARYS POINT	101	$1,211,256	$1,173,137	$11,615	$161,111	$765,040	$52,994
ST PAUL PARK	3,969	$61,930,740	$61,788,161	$15,567	$7,067,827	$29,435,969	$2,099,451
WHITE BEAR LAKE	223	$3,021,202	$3,065,019	$13,744	$1,365,848	$3,965,761	$190,517
WILLERNIE	291	$3,157,909	$3,120,797	$10,908	$449,181	$2,132,058	$136,051
WOODBURY	4,496	$71,902,790	$69,975,386	$15,566	$11,827,912	$49,476,112	$3,728,621
CITY TOTAL	49,824	$699,230,810	$692,627,029	$13,897	$115,681,619	$451,151,706	$35,010,494

1979 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 12

CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-WATONWAN							
BUTTERFIELD	366	$3,510,015	$3,469,480	$9,479	$487,404	$2,535,518	$166,862
DARFUR	92	$1,402,043	$1,422,719	$15,464	$158,137	$1,031,691	$103,735
LASALLE	59	$578,928	$578,796	$9,810	$83,268	$414,089	$26,266
LEWISVILLE	162	$1,491,414	$1,459,320	$9,008	$189,992	$1,039,171	$65,010
MADELIA	1,350	$12,074,823	$11,935,737	$8,841	$1,550,828	$8,398,320	$490,046
ODIN	88	$896,223	$876,054	$9,955	$205,151	$557,375	$35,859
ORMSBY	81	$690,200	$683,413	$8,437	$86,924	$488,518	$27,001
ST JAMES	2,518	$25,924,261	$25,792,777	$10,243	$3,590,223	$18,233,067	$1,188,015
CITY TOTAL	4,716	$46,573,907	$46,218,297	$9,800	$6,351,927	$32,697,729	$2,102,795
COUNTY-WILKIN							
BRECKENRIDGE	1,993	$21,901,987	$21,663,021	$10,769	$3,043,712	$14,976,702	$1,051,399
CAMPBELL	159	$1,664,326	$1,642,502	$10,597	$239,821	$1,104,942	$78,498
DORAN	66	$508,415	$492,882	$7,701	$56,158	$357,285	$17,926
FOXHOME	85	$855,718	$837,312	$9,851	$116,394	$610,125	$39,013
KENT	57	$536,946	$518,998	$9,105	$63,994	$386,146	$25,001
NASHUA	40	$387,288	$378,013	$9,450	$32,554	$287,106	$14,780
ROTHSAY	175	$1,648,593	$1,610,946	$9,205	$241,489	$1,128,989	$71,313
TENNEY	15	$130,651	$130,854	$9,257	$27,540	$98,972	$5,599
WOLVERTON	120	$1,186,439	$1,175,457	$9,795	$196,488	$847,574	$55,742
CITY TOTAL	2,704	$28,820,323	$28,257,989	$10,450	$3,978,110	$19,797,841	$1,359,272
COUNTY-WINONA							
ALTURA	246	$2,563,560	$2,518,141	$10,236	$352,491	$1,790,485	$125,078
DAKOTA	229	$2,140,672	$2,138,429	$9,338	$270,903	$1,477,814	$102,963
ELBA	60	$514,811	$523,367	$8,723	$58,296	$382,750	$20,993
GOODVIEW	578	$6,329,024	$6,146,237	$10,651	$915,764	$4,233,794	$278,443
LEWISTON	728	$7,152,182	$7,040,142	$9,671	$962,669	$4,940,810	$308,252
MINNESOTA CITY	429	$4,182,345	$4,139,139	$9,739	$606,407	$2,957,163	$173,467
MINNEISKA	54	$527,665	$512,529	$9,491	$69,185	$358,941	$24,245
ROLLINGSTONE	303	$2,696,247	$2,683,257	$8,856	$337,056	$1,883,418	$101,096
ST CHARLES	1,194	$11,727,400	$11,698,532	$9,798	$1,667,322	$8,142,386	$511,251
STOCKTON	205	$1,942,890	$1,937,047	$9,449	$251,250	$1,370,759	$75,490
UTICA	109	$988,364	$975,517	$8,950	$119,047	$702,723	$43,119
WINONA	13,732	$143,193,720	$139,655,630	$10,170	$21,850,079	$95,936,167	$6,360,002
CITY TOTAL	17,863	$183,944,880	$179,977,959	$10,075	$27,460,257	$123,934,770	$8,126,400
COUNTY-WRIGHT							
ALBERTVILLE	332	$3,949,739	$3,918,479	$11,803	$564,725	$2,679,866	$183,348
ANNANDALE	1,072	$10,636,037	$10,531,347	$9,824	$1,510,218	$7,096,859	$446,714
BUFFALO	3,031	$36,858,838	$36,387,798	$12,005	$5,710,507	$23,866,251	$1,695,241
CLEARWATER	318	$3,238,881	$3,216,720	$10,115	$474,545	$2,148,288	$134,112
COKATO	1,207	$12,021,902	$11,925,409	$9,881	$1,701,283	$8,123,649	$511,245
DAYTON	27	$1,276,120	$1,169,339	$43,309	$77,836	$575,168	$142,271
DELANO	1,672	$18,988,913	$18,947,201	$11,332	$2,745,254	$12,748,617	$857,193
HANOVER	186	$1,975,672	$1,984,933	$10,672	$287,260	$1,339,818	$87,904
HOWARD LAKE	798	$8,180,319	$8,141,325	$10,252	$1,253,065	$5,519,368	$366,270
MAPLE LAKE	850	$8,768,752	$8,706,839	$10,243	$1,294,649	$5,543,331	$390,437
MONTICELLO	1,970	$22,458,626	$22,449,807	$11,393	$3,333,935	$14,594,696	$1,031,134
MONTROSE	494	$5,128,198	$5,144,004	$10,413	$712,006	$3,549,524	$221,926
ROCKFORD	975	$11,569,176	$11,554,689	$11,851	$1,670,812	$7,871,341	$542,366
SOUTH HAVEN	269	$2,629,043	$2,563,335	$9,529	$374,826	$1,711,911	$104,317
ST MICHAEL	983	$11,638,957	$11,679,664	$11,881	$1,731,069	$7,756,520	$547,589
WAVERLY	355	$3,534,299	$3,552,914	$10,007	$498,936	$2,495,418	$145,315
CITY TOTAL	14,539	$162,803,472	$161,907,698	$11,136	$23,941,170	$108,796,409	$7,409,381
COUNTY-YELLOW MEDICINE							
CANBY	1,129	$10,026,682	$9,859,160	$8,733	$1,342,936	$6,910,665	$407,970
CLARKFIELD	623	$5,982,868	$5,864,497	$9,413	$717,895	$4,126,800	$279,110
ECHO	200	$1,599,836	$1,560,187	$7,801	$172,800	$1,125,865	$61,017
GRANITE FALLS	1,635	$17,241,026	$17,040,959	$10,429	$2,559,417	$11,693,078	$796,330
HANLEY FALLS	130	$1,096,321	$1,062,665	$8,173	$143,103	$785,288	$49,726
HAZEL RUN	44	$356,288	$352,165	$8,004	$33,462	$270,800	$13,944
PORTER	97	$826,228	$816,191	$8,621	$102,798	$595,220	$30,715
ST LEO	79	$631,521	$653,918	$8,711	$69,481	$471,104	$29,543
WOOD LAKE	236	$2,082,013	$2,030,618	$8,604	$303,919	$1,440,668	$88,604
CITY TOTAL	4,169	$39,842,563	$39,749,527	$9,615	$5,441,551	$27,409,438	$1,705,652
TOTAL	1,807,044	$22,550,189,462	$22,211,655,156	$12,291	$3,719,990,617	$16,750,329,791	$1,103,946,114

Minnesota Department of Revenue
Income Tax Division
St. Paul, Minn. 55145

1979 Minnesota income tax

instructions

Changes in the law will mean lower taxes for most Minnesotans this year. Here are some highlights:

Wider tax brackets. This year, more of your income will fit into lower brackets. This means your overall tax bill will be less than it would have been on the same income last year.

Increased credits for you, your spouse, and dependents. You'll take $15 more off the top of your taxes for each of these credits this year—the amount of credit is now $55, instead of last year's $40.

Less tax on pensions, military pay. You can receive up to $10,000 in pension income and pay no tax on it. If you're in the armed services, you'll pay no tax on the first $3,000 of your military pay; if you're stationed outside Minnesota, you'll pay no tax on the first $5,000.

New credits. You'll get extra credit if you, your spouse, or a dependent is quadriplegic; there are new credits for people who bought pollution control equipment or energy-saving devices.

There have been a number of other changes since last year, so read the instructions carefully.

If you have questions about filling out your income tax form, the Department of Revenue has tax assistance people to help you. Just call one of the numbers listed at the right, or come in to one of the offices listed on the back cover.

For information or assistance, call:

TWIN CITIES
296-3781

DULUTH
723-4617

ELSEWHERE IN MINNESOTA CALL TOLL FREE
800-652-9094

To help make sure that your questions are answered politely and accurately, a tax assistance supervisor may listen to your call.

If you are deaf, hearing-impaired, or speech-impaired and have the use of Telephone / Teletypewriter equipment, you may call this TTY number for help with your return: (612) 297-2196, Monday through Friday, 8:00 a.m. to 4:30 p.m.

This instruction booklet will take you step-by-step through the process of filling out your 1979 form. Use the index below to find the information you need.

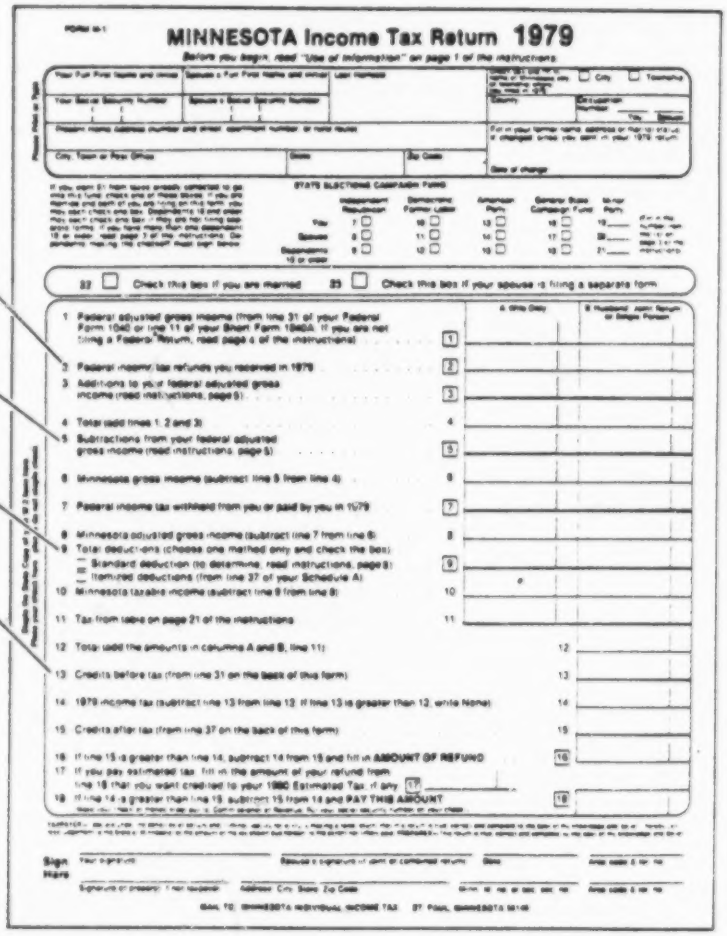
For example, if you have questions about . . .

Line 2, Federal income tax refunds — See page 4

Line 5, Subtractions from federal adjusted gross income — See page 5

Line 9, Total Deductions — See page 7

Line 13, Credits before tax — See page 13



MINNESOTA Income Tax Return 1979

Before you begin, read "Use of Information" on page 1 of the instructions.

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FORM M-1

MINNESOTA Income Tax Return 1979

Before you begin, read "Use of Information" on page 1 of the instructions.

Your Full First Name and Initial	Spouse's Full First Name and Initial	Last Name(s)	Check box and fill in name of Minnesota city or township where you lived in 1979 ☐ City ☐ Township
Your Social Security Number	Spouse's Social Security Number		County / Occupation Number You Spouse
Present Home Address (number and street, apartment number, or rural route)			Fill in your former name, address or marital status if changed since you sent in your 1978 return.
City, Town or Post Office	State	Zip Code	Date of change:

If you want $1 from taxes already collected to go into this fund, check one of these boxes. If you are married and both of you are filing on this form, you may each check one box. Dependents 18 and older may each check one box if they are not filing separate forms. If you have more than one dependent 18 or older, read page 3 of the instructions. Dependents making the checkoff must sign below.

STATE ELECTIONS CAMPAIGN FUND

	Independent Republican	Democratic Farmer-Labor	American Party	General State Campaign Fund	Minor Party
You	7 ☐	10 ☐	13 ☐	16 ☐	19____
Spouse	8 ☐	11 ☐	14 ☐	17 ☐	20____
Dependents 18 or older	9 ☐	12 ☐	15 ☐	18 ☐	21____

(Fill in the number from the list on page 3 of the instructions)

22 ☐ Check this box if you are married 23 ☐ Check this box if your spouse is filing a separate form

		A Wife Only	B Husband, Joint Return or Single Person
1	Federal adjusted gross income (from line 31 of your Federal Form 1040 or line 11 of your Short Form 1040A. If you are not filing a Federal Return, read page 4 of the instructions)	1	
2	Federal income tax refunds you received in 1979	2	
3	Additions to your federal adjusted gross income (read instructions, page 5)	3	
4	Total (add lines 1, 2 and 3)	4	
5	Subtractions from your federal adjusted gross income (read instructions, page 5)	5	
6	Minnesota gross income (subtract line 5 from line 4)	6	
7	Federal income tax withheld from you or paid by you in 1979	7	
8	Minnesota adjusted gross income (subtract line 7 from line 6)	8	
9	Total deductions (choose one method only and check the box) ☐ Standard deduction (to determine, read instructions, page 8) ☐ Itemized deductions (from line 37 of your Schedule A)	9	
10	Minnesota taxable income (subtract line 9 from line 8)	10	
11	Tax from table on page 21 of the instructions	11	
12	Total (add the amounts in columns A and B, line 11)	12	
13	Credits before tax (from line 31 on the back of this form)	13	
14	1979 income tax (subtract line 13 from line 12. If line 13 is greater than 12, write None)	14	
15	Credits after tax (from line 37 on the back of this form)	15	
16	If line 15 is greater than line 14, subtract 14 from 15 and fill in **AMOUNT OF REFUND**	16	
17	If you pay estimated tax, fill in the amount of your refund from line 16 that you want credited to your 1980 Estimated Tax, if any	17	
18	If line 14 is greater than line 15, subtract 15 from 14 and **PAY THIS AMOUNT** (Make your check or money order out to Commissioner of Revenue. Put your social security number on your check.)	18	

TAXPAYER—I declare under the penalties of perjury and criminal liability for willfully making a false return, that this return is true, correct and complete to the best of my knowledge and belief. I hereby confess judgement to the State of Minnesota for the amount of the tax shown due hereon, to the extent not timely paid. **PREPARER**—This return is true, correct and complete to the best of my knowledge and belief.

Sign Here

Your signature | Spouse's signature (if joint or combined return) | Date | Area code & tel. no.

Signature of preparer if not taxpayer | Address, City, State, Zip Code | Minn. Id. no. or soc. sec. no. | Area code & tel. no.

MAIL TO: MINNESOTA INDIVIDUAL INCOME TAX ST. PAUL, MINNESOTA 55145

FIGURE THE AMOUNT OF CREDIT FOR YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS:

19 Credit for You - Check first box and any other that applies:

☐ You ☐ Age 65 or over ☐ Blind ☐ Deaf ☐ Quadriplegic

Number of boxes checked for yourself _____

20 Credit for Spouse - Check first box and any other that applies:

☐ Spouse ☐ Age 65 or over ☐ Blind ☐ Deaf ☐ Quadriplegic

Number of boxes checked for your spouse _____

21 Credit for Dependents — Write the names and ages of your dependents below:

_____ _____

Number of dependents _____

22 Additional credit for blind, deaf or quadriplegic dependents —

Fill in number of dependents in each box that applies

☐ Blind ☐ Deaf ☐ Quadriplegic

Number of additional credits for dependents _____

23 Total number of credits (add lines 19 through 22) . . . . . _____

Use this table to determine how much to list on line 24:

If the number on line 23 is:	1	2	3	4	5	6	7	8
Fill in this amount on line 24:	$55	$110	$165	$220	$275	$330	$385	$440

If the number is 9 or over, multiply that number by $55 and fill in result on line 24.

CREDITS BEFORE TAX

24	Total amount of credits from the table above	24	
25	Credit for income tax paid to other states	25	
26	Homemaker credit	26	
27	Pollution control credit (attach Schedule PC)	27	
28	Residential energy credit (attach Schedule REC)	28	
29	Political contribution credit	29	
30	Low income credit (from line 13 of your worksheet) Total household income (from line 9 of your worksheet _____)	30	
31	Total **CREDITS BEFORE TAX** (add lines 24 through 30). Also fill in this amount on line 13	31	

CREDITS AFTER TAX

32	Minnesota income tax withheld in 1979	32	
33	Property tax refund for renters, senior citizens and disabled persons (attach Form M-1PR) Homeowners under age 65 who are not disabled cannot use their refund as a credit here	33	
34	Total payments on 1979 estimated tax	34	
35	Exempt agricultural electricity credit (attach Schedule EAC)	35	
36	Minnesota child and dependent care credit	36	
37	Total **CREDITS AFTER TAX** (add lines 32 through 36). Also fill in this amount on line 15	37	

RV-00001-06

Itemized Deductions
Schedule A

Last Name | Your Social Security Number

1979

The kinds of expenses you can deduct, and the limits on how much you can deduct for certain expenses are explained in the section entitled "Deductions" in the instruction booklet.

Medical and Dental Expenses

1 Insurance premiums you paid for medical care 1

2 Medicine and drugs 2

3 Doctors, dentists and nurses . . . 3

4 Hospitals 4

5 Other (list)

5

6 Total (add lines 1 through 5) Fill in here and on line 31 6

Contributions

20 Cash contributions (for which you have receipts, cancelled checks, etc.) . 20

21 Other cash contributions (list organizations and amounts)

21

22 Other than cash 22

23 Political contributions (read page 10 of the instruction booklet). . . .23

24 Total (add lines 20 through 23) Fill in here and on line 34 24

Taxes

7 Real estate . . . 7

8 Property tax refund received in 1979 . 8

9 Balance (subtract line 8 from line 7) . . 9

10 State gasoline (read page 9 of the instruction booklet) 10

11 Sales (use federal sales tax tables) .11

12 Minnesota car license (including wheelage tax) 12

13 Other (do not include income taxes)

13

14 Total (add lines 9 through 13) Fill in here and on line 32 14

Casualty or Theft Loss(es)

25 Casualty or theft loss(es) from line 37 of your federal Schedule A. Fill in here and on line 35 25

Miscellaneous Deductions

26 Union dues 26

27 Tax return preparation fee 27

28 Tuition, transportation, and nonreligious textbooks for dependents . .28

29 Other (list)

29

30 Total (add lines 26 through 29) Fill in here and on line 36 30

Interest Expense

Home loan

15 Mortgage 15

16 Contract for deed 16

17 Credit and charge cards 17

18 Other (list)

18

19 Total (add lines 15 through 18) Fill in here and on line 33 19

Total of All Itemized Deductions

31 Medical and dental 31

32 Taxes 32

33 Interest expense 33

34 Contributions 34

35 Casualty or theft loss(es) 35

36 Miscellaneous deductions 36

37 Total (add lines 31 through 36). Fill in total here and on line 9 of Form M-1 .37

RV-00080-01

Schedule M-1B

Deduction For Federal Income Taxes

1979

If you only paid federal income tax during 1979 by the methods described on lines 1 through 3 below, you do not have to fill out this form.

	A Wife Only	B Husband, Joint Return or Single Person
1 Federal income tax withheld from you in 1979 (from line 55 of your 1979 federal Form 1040 or line 12b of your short Form 1040A) 1		
2 Excess FICA and RRTA tax withheld from you (from line 59 of your 1979 federal Form 1040) 2		
3 1978 federal income tax balance due (from line 66 of your 1978 federal Form 1040 or line 15 of your short Form 1040A) 3		
4 1978 federal income tax refund credited to 1979 federal estimated tax (from line 65 of your 1978 federal Form 1040) 4		
5 Payments of your 1978 and 1979 federal estimated tax you made in 1979 . . 5		
6 Federal gas tax credit (from line 60 of your 1978 federal Form 1040) 6		
7 Federal income tax paid for you in 1979 on income from a regulated investment company (from line 61 of your 1979 federal Form 1040) 7		
8 1978 federal income tax paid when you filed for an extension of time (from line 58 of your 1978 federal Form 1040) 8		
9 Payments in 1979 of federal income taxes owed for other years, or because of audited or amended returns 9		
10 Total (add lines 1 through 9). **If you did not pay self-employment tax in 1979 skip lines 11 through 17 and fill in this amount on line 7 of Form M-1** . 10		
If you pay self-employment tax, see below.		
11 Payment of your 1979 self-employment tax you made during 1979 11		
12 Payment of your 1978 self-employment tax you made during 1979 12		
13 Add lines 11 and 12 13		
14 Subtract line 13 from line 10 14		
15 Multiply line 11 by 24% (0.24) 15		
16 Multiply line 12 by 25% (0.25) 16		
17 Total (add lines 14 through 16). Also fill in this amount on line 7 of your Form M-1 17		

If you paid self-employment tax . . . . .

. . . you cannot include all of it in your deduction for federal income taxes. Your self-employment tax includes an amount for social security (FICA) taxes, and social security tax is not deductible.

However, you can include part of your self-employment tax in your deduction. Follow the instructions on lines 11 through 17. They will take you through the steps of figuring how much of your self-employment tax to deduct.

When you fill in line 15, the most you can list is $445.18. When you fill in line 16, the most you can list is $358.43.

Before You Begin . . .

. . . read these two pages. They contain general information about filing a Minnesota income tax return. There's also special information for nonresidents, part-year residents, and for people filing returns on behalf of deceased persons.

DO YOU HAVE TO FILE A RETURN?

Yes, if you're single and your gross income is over
$2,300;
$3,400 if you're 65 or over, or blind;
$4,300 if you're 65 or over and blind.

Yes, if you're married and your combined gross income is over
$3,400;
$4,300 if one of you is 65 or over, or blind;
$5,100 if you're both 65 or over, or both blind;
$5,100 if one of you is 65 or over, and the other is blind;
$5,800 if you're both 65 or over, and one is blind; or you're both blind and one is 65 or over;
$6,400 if you're both 65 or over and blind.

Yes, if you want a refund of taxes your employer withheld, even if your income was less than the amount listed for your category.

Your Gross Income

Add together all income you received in 1979 in the form of money, property, and services except:

social security or railroad retirement benefits;

unemployment compensation;

disability benefits;

the amount of pension or military pay you're allowed to subtract according to the instructions on page 6;

other kinds of income listed in the instructions on page 5;

any other type of income which the law says cannot be taxed.

Do not subtract any expenses when you are determining your gross income.

Nonresidents

You must file a return if you received enough income from the following sources in Minnesota to meet the requirements listed above:

1) Wages, salaries, tips, fees, commissions, bonuses or similar earnings. (The rules for North Dakota and Wisconsin residents are described on page 2.)
2) Rents and royalties received from land, buildings, machinery or other tangible property.
3) Gains from the sale or other disposition of land, buildings, machinery or other tangible property.
4) Income from a business or profession that is conducted partly or entirely in Minnesota.

You may have to file a return even if your gross income was less than the amount listed for your category. Go through the first 12 lines on the front of the form, then do lines 19 through 24 on the back. If the amount on line 12 is more than the amount on line 24, you must file a return.

USE OF INFORMATION

All information on your return, by state law, is private. It cannot be given to others without your consent except to the Internal Revenue Service and to other states which guarantee the same privacy. However, the names and addresses of parents who appear to have deserted their children may be given to the Commissioner of Public Welfare. Information about persons who claim to be blind may be given to the Commissioner of Public Safety.

Your name, address and social security number are required by law for identification. Your income, deductions, credits and marital status are required by law to determine your correct tax or refund. If you fail to provide the information necessary to determine your tax, your form may not be accepted as a return and the processing of your forms and issuance of any refund may be delayed, deductions and credits may be disallowed, and you may be subject to civil and criminal penalties for failure to file a return.

The only information requested on your return not required by law is your occupation, telephone number, former name, former address, former marital status, and the county and city or township you live in. Your occupation will be used to determine if certain deductions are allowable and to analyze income levels by occupation. The county and city or township you live in will be used for research, evaluation of the tax structure and to determine distribution of the $1 checkoff for the state elections campaign fund. The information on your return may also be compared with other information you may have furnished the Department of Revenue.

If you're a North Dakota or Wisconsin Resident: If you received income of the type described in (1) above, you don't have to file a Minnesota return. Instead, you must file Form M-115.

However, if your employer withheld Minnesota income tax from your wages, you must file a return to get that tax refunded to you.

If you want your employer to stop withholding Minnesota taxes from the income you earn in Minnesota, get Form MW-6 from the Department of Revenue and file it with your employer.

If you received income of the types described in (2), (3), or (4) above, you must file a Minnesota return.

Part-year residents

You must file a return if you received enough Minnesota income to meet the requirements listed under "Do you have to file a return?"

When you get to lines 3 and 5: follow the instructions for nonresidents when you list income received while you were **not** a Minnesota resident. Follow the instructions for Minnesota residents when you list income received while you **were** a resident.

Declaration Of Estimated Tax. If your 1980 gross income is more than the amount listed for your category and you

1) expect to receive more than $500 of income that will not have income tax withheld from it, and you
2) expect to pay $50 or more in taxes on this income, you must file a Declaration of Estimated Tax, Form M-14.

If you are a farmer, you may file a declaration by January 15, 1981, and pay your estimated tax in full at that time, or you may file an income tax return by March 2, 1981, and pay the full amount of your income tax at that time. You are considered to be a farmer if at least two-thirds of your gross income is earned from farming.

WHEN TO FILE

Your return is due April 15, 1980, for calendar year 1979. If your tax year isn't the same as the calendar year, your return is due by the 15th day of the fourth month after the end of your tax year.

If you need more time: If you get an extension for filing your federal return, you don't need to apply for a separate Minnesota extension. Just attach a copy of the federal extension to your return and file it by the federal deadline.

If you don't get a federal extension, you can apply for a Minnesota extension by filing Form M-522E. You must apply for the extension no later than the date your return is normally due.

Pay your tax by the regular deadline, if possible. Otherwise, you'll have to pay eight percent annual interest on the tax, from the due date until you pay, even if you have an extension to file.

If you were out of the country: If you lived outside the United States for more than 90 consecutive days, you get an automatic six-month extension after you return. Just attach a letter to your return, giving the dates you were out of the country. You're still responsible for paying on time, however. If you don't, you'll have to pay eight percent interest on the tax you owe.

If you're in the armed forces: You get an automatic extension if you're on active duty and your military service makes it difficult or impossible for you to file your return on time. You won't have to file your return—or pay your tax—until six months after you leave the service. When you file, attach a letter to your return giving the dates of your military service.

If You Need A Certified Copy Of Your Return

Make an extra copy of your return and write "Please certify this copy," in the upper right corner. Attach a letter requesting that the return be certified and sent back to you. Mail it to the Department of Revenue with your original return. Be sure to write "Certified Copy Request" on the outside of the envelope.

IF A PERSON DIES BEFORE FILING

The personal representative of the deceased person's estate must file the return. The next of kin must file if there is no personal representative.

The due date for filing the return is the same as if the deceased person had lived the entire year. If a refund is due, fill out Form M-506 and attach it to the return.

A joint or combined return can only be filed if the deceased person and the surviving spouse have the same tax year. List the income received by the deceased person up to the time of death and the entire year's income of the surviving spouse.

A joint or a combined return cannot be filed if the surviving spouse remarried before the end of the tax year.

If you are the surviving spouse and you are filing a joint or combined return, sign the return on behalf of the deceased person. Example: John Jones by Mary Jones, surviving spouse.

In the space at the top of the form where the deceased person's name would have been filled in, write the deceased person's name and the word "deceased."

HOW TO FILL OUT YOUR FORM . . .

The top section of your Minnesota income tax form is for filling in personal information such as your name, your address, and your occupation. The rest of the form—lines 1 through 18—are for filling in the information you need to determine either the refund you will get or the tax you must pay. The next part of the instructions explains how to fill in the top section of your form.

Your Name, Address, Social Security Number

If you received this instruction booklet through the mail, you'll find a preaddressed label on the cover. Peel it off and place it over the name and address area of your form. If any information on the label is wrong, draw a line through it and print the correct information above it.

If you received a second label, save it to use when you file the property tax refund return, Form M-1PR, in the property tax refund instruction booklet.

If you didn't receive a booklet with a preaddressed label on the cover, type or print your name, social security number and address in the proper spaces on your form.

If you're married, be sure your spouse's name and social security number are on your form — even if you're filing separate returns.

Fill in the name of the Minnesota city or township where you live, and check the proper box. Also fill in the name of your county.

Your Occupation Number

Turn to page 20 of this booklet. Find the job title that is the closest to your main occupation and write the number for that job in the box on your form.

If you are filing a combined return or a joint return, write the number for your spouse's job also.

Have You Changed Your Name Or Address?

If you've changed your name, address, or marital status since you sent in your 1978 return, fill in the box beneath Occupation Number. Be sure to list the date of change.

State Elections Campaign Fund

You can assign $1 from taxes that have already been collected to this fund by checking one of the boxes on your form. You can assign money either to one of the political parties listed below or to the General State Campaign Fund.

You can assign money on your income tax form or on your property tax refund form, but not on both.

Assigning money will not change your tax or refund.

If you are a married couple filing a joint return or a combined return, each of you may assign $1.

Dependents age 18 or older who are not filing their own income tax returns may also check one box each. If two or more dependents wish to check the same box, put the number of dependents in the box instead of a check. Each dependent assigning money on your form must sign in the space provided.

The money will be given to candidates for the elective offices of the state government and for the state legislature.

Each person can assign money to one party only.

To assign money to one of the following parties, check the appropriate box in the State Elections Campaign Fund area of your form:

Independent Republican Party
Democratic-Farmer-Labor Party
American Party

To assign money to one of the following parties, write the number for that party in the appropriate space.

Name	Number	Name	Number
Communist Party	51	Non-Partisan Candidate	62
Industrial Government Party	52	Christian Pro-Life	63
Libertarian Party	53	No Party Affiliation	64
Socialist Workers Party	54	Independent	65
McCarthy '76 Principle	55	Multi-Partisan	66
Industrial Development Bank	56	Free for All	67
Socialist Party	57	Conservative	68
Peoples Party	58	Fairness to All	69
No Political Party	59	Progressive Conservative	70
Workers Party	60	Freedom Party	71
Named by Petition	61	Gay Survival Fund of Target City	72

Money assigned to political parties will be distributed after the primary election. Money assigned to the General Fund will be distributed after the general election among all candidates of all parties who ran for the elective offices of the state government and received at least five percent of the vote, and among all candidates of all parties who ran for the state legislature and received at least ten percent of the vote.

Your Filing Method

You must decide what filing method you are going to use.

Your filing method depends on whether you are married or single at the end of your tax year.

You are single if you are unmarried, divorced, widowed or legally separated at the end of your tax year. You are also considered to be single if you are married and do not live with your spouse, unless your spouse is only temporarily away from home.

Single Persons

If you are single, you must file a separate return. Write or type your figures in column B on your form.

Married Couples

If you are married, check the proper box above line 1 of your form.

There are three methods married couples can use to file their returns. You and your spouse must choose one.

In most cases, you pay less by filing jointly on your federal return. However, **you pay less Minnesota taxes in most cases by filing combined or separate returns.**

If the total income of each spouse is enough so that you each are required to file returns, you can file separate returns, a combined return, or a joint return.

Separate Returns. Filing separate returns means that each of you must complete and file a separate form. List only your income on your form. Determine your deductions, your tax, and your credits based on your income and expenses only.

If you are filing separate returns, the wife must write her figures in column A of her form and the husband must write his figures in column B of his form. Each of you must check both boxes above line 1 of your form.

Combined Return. Filing a combined return means that you both use the same form. The wife lists her income in column A and the husband lists his income in column B. You each determine the tax on your own income. If you itemize deductions on your combined return, you can add the husband's deductions and the wife's deductions together and divide them between you into any proportions you wish.

Joint Return. Filing a joint return means that you both use the same form. Add the husband's income and the wife's income together and list only the total of both incomes in column B. Determine your tax based on the total of both incomes.

In most cases, if both you and your spouse have income, the total amount of tax you and your spouse must pay will be less if you file separate returns or a combined return instead of a joint return.

If you decide to itemize your deductions, in most cases you will pay less taxes if you file a combined return instead of separate returns. If you file a combined return and you itemize your deductions, you and your spouse may divide up your deductions any way you wish. Read the section entitled Deductions starting on page 7 of this booklet. It explains how to divide the deductions between you so that you pay the least amount of tax.

If you file a combined return or a joint return and you must pay a tax, both of you are responsible for paying the tax. If one spouse fails to pay the tax, the other spouse must pay the tax in full.

If you file separate returns, only the spouse who owes tax is responsible for paying it.

Rounding Off To Whole Dollars

To make your figuring easier, you can round off the amounts on your income tax form and schedules to the nearest dollar. You can drop any amount less that 50 cents, and increase any amount that is 50 cents or more to the next higher dollar. For example, if you have $4.34, you can reduce it to $4.00. If you have $92.89, you can increase it to $93.00.

FIGURING YOUR REFUND OR TAX

Lines 1 through 18 on your form are for figuring the amount of refund you will receive or the amount of tax you must pay. The following pages of the instructions tell you how to fill in these lines. There is a separate instruction for each line.

LINE 1 HOW TO DETERMINE YOUR INCOME

The first step is to determine your Minnesota income. Start with your federal adjusted gross income — the figure you listed on line 31 of your 1979 federal Form 1040, or on line 11 of your 1979 federal short Form 1040A. Fill in this amount on line 1 of your Minnesota form.

(If you did not file a federal income tax return, you will need to get a set of instructions for the federal return. Use them to figure out what your federal adjusted gross income would have been.)

If you and your spouse file a joint federal return but you are filing a combined or separate Minnesota returns —

- The wife must list her income, plus half of the amount of joint income, in column A.
- The husband must list his income, plus half of the amount of joint income, in column B.

("Joint income" means such items as interest from a joint bank account or stocks and bonds you hold jointly.)

Compare the total amount of your federal adjusted gross income to the amount shown on the Wage and Tax Statement(s) (W-2 form(s)) you received from your employer. If the amounts are not the same, you must attach a list showing your other sources of income to your Minnesota return. (If you prefer, you may attach a copy of your federal return.)

LINE 2 FEDERAL INCOME TAX REFUNDS YOU RECEIVED IN 1979

List the following kinds of federal income tax refunds on line 2:

- Your 1978 federal income tax refund
- Refunds from other years that you received in 1979
- Overpayments of 1978 federal tax that were credited to your estimated taxes for 1979.

You do not have to list your federal refund if:

- You didn't file a Minnesota return last year
- You took the low income credit that year
- Your Minnesota tax for that year would have been the same whether or not you listed an amount on line 7 of your return for that year.

If you are married and you filed a joint federal return but combined or separate Minnesota returns for 1978, follow these steps:

1) Add together the amounts you and your spouse listed as your federal tax deductions on line 7 of your 1978 combined or separate Minnesota returns.
2) Divide your own federal tax deduction from line 7 of your 1978 Minnesota return by the total from step 1. The result is a percentage.
3) Multiply the result from step 2 by the amount of the federal income tax refund you and your spouse received in 1979. Fill in the result on line 2 of your own column or return.
4) Fill in the balance on line 2 of your spouse's column or return.

LINE 3 ADDITIONS TO YOUR FEDERAL ADJUSTED GROSS INCOME

You may subtract certain kinds of income, expenses and losses from your income when you figure your federal adjusted gross income. However, you must add some of these items back when you figure your Minnesota income.

If you subtracted any of the following items when you determined your federal adjusted gross income, list them now on line 3.

In the space on line 3 write a description of each item. Fill in the total on line 3. If there is not enough space on line 3, attach a sheet of paper to your form listing each item and amount.

Long-term Capital Gains. Federal law allows you to deduct 60% of your long-term capital gains, but Minnesota allows a 50% deduction. Therefore, if your federal adjusted gross income includes a deduction for long-term capital gains, you must list the difference — 10% of the total capital gain.

Property or Business Loss — Minnesota Residents. If you subtracted losses from a business or property located outside of Minnesota when you determined your federal adjusted gross income, you may have to add back all or part of these losses.

If items of tax preference were included in the loss, you must add back either the amount of those items or the actual amount of the loss, whichever is smaller. Tax preference items are those used to determine the minimum or the alternative minimum tax on your federal return.

Nonresidents. If you subtracted a loss from a business, a farm, or property outside Minnesota, include this amount.

If you had a loss from a business operated both inside and outside Minnesota, you must complete Form M-5 to find out the amount of the loss to include on line 3. Attach Form M-5 to your return.

Farm Loss. If you had a loss from a farm, you must complete Schedule M-1F to find out if any part of the loss must be included on line 3. Attach Schedule M-1F to your return.

Moving Expenses. If you moved away from Minnesota and deducted moving expenses from your total income on your federal return, you must include this amount.

Employee Business Expenses. If you subtracted employee business expenses on your federal return and you had the expenses while you were not a Minnesota resident, include this amount.

If you subtracted employee business expenses on your federal return that you had in connection with income exempt from Minnesota tax, include this amount.

Investment Credit Recapture. If you took a subtraction for the federal investment credit on your Minnesota return for an earlier year, and if you were later required to recompute the credit because you sold or disposed of the property earlier than the time specified, include the difference between the amount you first subtracted and the recomputed amount. For more information, see IRS Publication 572.

Subchapter S Corporation. If you are a shareholder in a small business corporation which is taxed as a small business corporation for federal tax purposes (Subchapter S Corporation) but which has not made that election under Minnesota law, include any losses you subtracted as a shareholder on your federal return. You must also include any distribution in cash or property which you received from such a corporation.

Municipal Bond Interest — Minnesota Residents Only. If you received interest from bonds of another state or any governmental unit of another state and if the interest is exempt from federal taxes, include this amount.

If you received interest from a mutual fund and the interest is from bonds of another state or any governmental unit of another state, and if the interest is exempt from federal taxes, include this amount.

Transfer of Property Because of Divorce. If you subtracted an amount for a loss due to a divorce settlement on your federal return, you must list this amount.

Reimbursed Medical Expenses. You may have to include part of the reimbursement you received in 1979 for medical expenses you subtracted on your Minnesota return for an earlier year. Include the difference between the amount of reimbursement and the amount you included on your federal return.

Estate or Trust Loss — Nonresidents. If you subtracted on your federal return losses from estates, trusts, worthless securities, nonbusiness bad debts or losses from the sale of stocks or other securities, include these amounts.

This is not a complete list of additions to your federal adjusted gross income. Federal law changes made since 1976 have resulted in a number of other additions; for a complete listing, see Schedule M-1M.

LINE 4 TOTAL ADDITIONS

Add together the amounts you listed on lines 1, 2 and 3 and fill in the total on line 4 of your form.

LINE 5 SUBTRACTIONS FROM YOUR FEDERAL ADJUSTED GROSS INCOME

When you determined your federal adjusted gross income on your federal return, you had to include certain kinds of income. However, you are not required to include them in your Minnesota income.

If you included any of the following items when you determined your federal adjusted gross income, you can now list these items on line 5.

In the space on line 5, write a description of each item. Fill in the total on line 5. If there is not enough space, attach a separate list of the items and amounts to your form.

State Income Tax Refund. If you received a state income tax refund in 1979 and you included it on line 11 of your 1979 federal return, you can list this amount.

Pension or Retirement Pay — Minnesota Residents. If your federal adjusted gross income is under $27,000, you may be able to list all or a part of your pension or retirement pay.

If you're married and filing combined or separate returns, each of you should figure your pension subtraction separately. Follow the instructions below, using only your pension and the amount of federal adjusted gross income in your column on line 1.

If your federal adjusted gross income is $17,000 or less: List either the full amount of your pension or $10,000, whichever is less.

If your federal adjusted gross income is between $17,000 and $27,000: follow these steps to determine how much to list.

1) Subtract $17,000 from the amount on line 1.
2) Subtract the result from step 1 from $10,000.
3) Compare the result from step 2 with the actual amount of your pension. List the smaller amount on line 5.

Military Pay. If you're a Minnesota resident, you can list up to $3,000 if you're stationed in Minnesota. If you're stationed elsewhere, you can list up to an additional $2,000.

Nonresidents — you may list the full amount of the military pay you received while stationed in Minnesota.

Interest on United States Bonds. If you received interest from United States bonds, securities, notes or other obligations issued by the United States government, and if this interest is exempt from state taxes, list this amount.

Federal Investment Credit. If you purchased or acquired business property in 1979 and you took a federal investment credit on your federal return, you can list this amount. You cannot include an investment credit you carried over from a previous year.

Unemployment Compensation. If you listed an amount on line 10b of your federal Form 1040A or line 20b of Form 1040, you can list that amount.

Losses in Minnesota. If you are a nonresident of Minnesota and you suffered a loss on property in Minnesota and you did not include this loss in your 1979 federal adjusted gross income because you used that loss to offset gains you had in another state, you may now list that loss.

If you are a Minnesota resident and you are carrying such a loss forward from an earlier year, call or write the Department of Revenue to find out how to list that loss.

Subchapter S Corporation. If you are a shareholder in a small business corporation which has officially elected to be taxed as a small business corporation for federal tax purposes (Subchapter S Corporation) but which has not made that election under Minnesota law, and if you included in your federal adjusted gross income your share of undistributed earnings and gains, you can list this amount.

Earnings Outside Minnesota Received by Nonresidents and Part-year Residents. If you were a nonresident of Minnesota for any part of the year, you may list amounts received for work you did outside Minnesota while a nonresident. **You cannot list income you earned for work done outside Minnesota while you were a Minnesota resident.**

You can also list amounts received while you were a nonresident from the following sources:

Pension or retirement income (including lump-sum distributions).

Interest and dividends.

Allowances and reimbursements for expenses that you had in connection with your employment — you can list only the amount over your actual expenses.

Gains or income from stocks, bonds, or other securities.

Income or gains from stocks or other securities that you received as a beneficiary of an estate or trust.

Gains from the sale or other disposition of property located outside Minnesota.

Income from property, a business, or a farm located outside Minnesota.

If you received income from a business which is located both inside and outside Minnesota, you must complete Form M-5 to determine the amount to list on line 5. Attach Form M-5 to your return.

Severance Pay. If you received severance pay for lost future wages in a contract settlement with a firm or plant that went out of business, list this amount. When you get to line 11, follow the instructions for figuring the tax on severance pay.

Transfer of Property Because of Divorce. If you listed an amount for a gain due to a divorce settlement on your federal return, you may list this amount.

This is not a complete list of subtractions from your federal adjusted gross income. Federal law changes made since 1976 have resulted in a number of other subtractions; for a complete listing, see Schedule M-1M.

LINE 6 YOUR MINNESOTA GROSS INCOME

Subtract the amount you listed on line 5 from the amount you listed on line 4. Fill in the result on line 6. This amount is your Minnesota gross income.

LINE 7 DEDUCTION FOR FEDERAL INCOME TAX

List the amount of federal income tax that you're allowed to deduct on line 7.

— First, you must determine how much federal income tax you paid in 1979.

— Then, determine how much of that amount to list on line 7 by following the steps in the section entitled Limit on Federal Income Tax Deduction.

FORM M-1PR

1980 MINNESOTA Property Tax Refund Return

Before you begin, read "Use of Information" on page 4 of the instructions.

Please Print or Type

Your Full First Name and Initial	Last Name(s)	Your Social Security Number
Spouse's Full First Name and Initial		Spouse's Social Security Number
Present Home Address (number and street, apartment number, or rural route)		
City, Town or Post Office	State	Zip Code
Check box and fill in name of city or township where you lived in 1980 ☐ City ☐ Township	County	

FILING STATUS Check all boxes that apply to you

1 ☐ Age 65 or Over
2 ☐ Disabled
3 ☐ Homeowner
4 ☐ Renter

If you rented part of your home to other persons or used it for business, check this box and complete worksheet 2 on the back of this form. ☐

STATE ELECTIONS CAMPAIGN FUND
Check one of these boxes if you didn't already do so on your income tax return. Dependents 18 or older who are not filing their own forms may also contribute by checking a box and signing below.

	Democratic Farmer-Labor	Independent Republican	American Party	Minor Party		General State Campaign Fund	No Contribution
You	11 ☐	14 ☐	17 ☐	20 ____	(Fill in the number from page 1 of the instructions)	23 ☐	26 ☐
Spouse	12 ☐	15 ☐	18 ☐	21 ____		24 ☐	27 ☐
Dependents 18 or older	13 ☐	16 ☐	19 ☐	22 ____		25 ☐	28 ☐

ALL APPLICANTS List your household income on lines 1 through 6

1	Federal adjusted gross income (from line 31 of your Federal Form 1040 or line 11 of your Form 1040A. If you are not filing a Federal Return, read page 2 of the instructions)	1
2	Social security payments (include amounts deducted for Medicare)	2
3	Welfare payments	3
4	Unemployment payments not included in line 1	4
5	Worker's compensation, veterans and disability payments, railroad retirement payments (include amounts deducted for Medicare) and all other pension and annuity payments	5
6	Nontaxable interest, dividends exclusion, capital gains deductions and any other nontaxable income that you did not include in lines 1 through 5	6
7	Total household income (add lines 1 through 6)	7

RENTERS Attach your Form CRP(s)

8	Rent paid for occupancy only (from block E of your Form CRP)	8
9	Multiply the amount on line 8 by 0.23 (23%)	9
10	Property tax refund from the tables in the instructions	10

HOMEOWNERS Attach your Statement of Property Tax Payable in 1981

11	Qualifying tax amount from line 1 of your Statement of Property Tax Payable in 1981	11
12	Total property tax credit from the tables in the instructions	12
13	State paid homestead credit from line 2 of your Statement of Property Tax Payable in 1981	13
14	Regular property tax refund (subtract line 13 from line 12)	14
15	Special property tax refund from line 13 of Worksheet 3 on the back of this form	15
16	Property tax refund (add lines 14 and 15)	16

ALL APPLICANTS Minnesota Nongame Wildlife Fund

17	If you wish to give $1 or more of your refund on line 10 or line 16 to this fund, fill in the amount here. The amount you fill in will reduce your refund	17
18	Your property tax refund (Renters - subtract line 17 from line 10) (Homeowners - subtract line 17 from line 16)	18

APPLICANT — I declare under the penalties of perjury and criminal liability for willfully making a false return, that this return is true, correct and complete, to the best of my knowledge and belief. **PREPARER** — This return is true, correct and complete, to the best of my knowledge and belief.

Sign Here

Your signature _____ Spouse's signature _____ Date _____ ( ) Telephone number _____

Signature of preparer if not applicant _____ Address, City, State, Zip Code _____ Minn. I.D. or soc. sec. no. _____ ( ) Telephone number _____

MAIL TO: MINNESOTA INDIVIDUAL INCOME TAX ST. PAUL, MINNESOTA 55146

WORKSHEET 1 FOR MOBILE HOME OWNERS OR HOMEOWNERS WHO RESIDED IN A RENTAL UNIT DURING 1980

1 Rent paid for occupancy only (from block E of your Form CRP) 1

2 Multiply the amount on line 1 by 0.23 (23%) 2

3 Qualifying tax amount from line 1 of your Statement of Property Tax Payable in 1981 3

4 Total (add lines 2 and 3) Also fill in on line 11 on the front of this form 4

WORKSHEET 2 FOR HOMEOWNERS OR RENTERS WHO RENTED PART OF THEIR HOME TO OTHERS OR USED IT FOR BUSINESS

1 Qualifying tax amount from line 1 of your Statement of Property Tax Payable in 1981 or the amount in block E, Form CRP 1

2 Percent of your home not used for business or not rented to others . . . . . 2 %

3 Net qualifying tax amount (multiply line 1 by line 2) Also fill in on line 8 or on line 11 on the front of this form or on line 1 of Worksheet 3 below 3

WORKSHEET 3 SPECIAL PROPERTY TAX REFUND
For Homeowners Whose Net Property Tax Has Increased By More Than 10% From Last Year

1 Qualifying tax amount from line 1 of your Statement of Property Tax Payable in 1981 (attach a copy) . 1

2 State paid homestead credit from line 2 of your Statement of Property Tax Payable in 1981 2

3 Your property tax refund from line 14 on the front of this form 3

4 Add lines 2 and 3 4

5 Subtract line 4 from line 1 5

6 Qualifying tax amount from line 1 of your Statement of Real Estate Taxes Payable in 1980 (attach a copy of the Statement if you did not file a 1979 Form M-1PR) 6

7 State paid homestead credit from line 2 of your Statement of Real Estate Taxes Payable in 1980 7

8 Your property tax refund from line 13 of your 1979 Form M-1PR 8

9 Add lines 7 and 8 9

10 Subtract line 9 from line 6 10

11 Multiply the amount on line 10 by 1.1 11

12 Subtract line 11 from line 5 (If line 11 is more than line 5, fill in none) 12

13 Special property tax refund (fill in 0.50 (50%) of line 12 or $300, whichever is smaller) Also fill in on line 15 on the front of this form 13

FORM **CRP** **Certificate of Rent Paid** TO BE FILLED IN AND SIGNED BY YOUR LANDLORD

(A) Total rent paid for period rented	(B) Rental value of furnishings	(C) Charges for utilities furnished	(D) Charges for other furnished items	(E) Rent paid for occupancy only (subtract blocks B,C and D from block A)
$	$	$	$	$

Owner's or managing agent's name and home address, including zip code

Owner's or managing agent's telephone number _____

(F) Are real estate taxes paid on this property or payments made in place of real estate taxes? ☐ Yes ☐ No

(G) Period of time tenant rented from you:

From: _____ 1980 To: _____ 1980
Mo. Day Mo. Day

Tenant's name and address of rental unit, including zip code

(H) Relationship of tenant to owner or managing agent _____

Amount of rent per month $ _____

Number of rooms rented or square feet of space _____

Number of occupants _____

Number of bedrooms _____

I certify that the information concerning rent paid for and during 1980 is true, correct and complete to the best of my knowledge and belief

_____ _____
Signature of owner or managing agent of rental unit or authorized representative Date

RV-00013-07

How much did you pay?

Federal income tax paid includes amounts your employer withheld from your wages and direct payments you made.

Federal income tax withheld is:

— The sum of the amounts on your Wage and Tax Statements (W-2 forms), and

— Overpayments of Social Security (FICA) or Railroad Retirement (RRTA) taxes. If you worked for two or more employers in 1979, add together the amounts for FICA and RRTA on your W-2 forms. Subtract $1,403.77 from the total and add the remainder to the amount of federal income tax withheld.

Direct payments of federal income tax are:

- The balance due from your 1978 federal return — line 66 of Form 1040, or line 15 of Form 1040A.
- Additional federal income taxes you paid in 1979 for an earlier year.
- Federal estimated tax payments you made in 1979, including overpayments for an earlier year that you used as a credit on your 1979 estimated tax.
- Federal income tax you paid in 1979 by using your federal gas tax credit from your 1978 federal return.
- Federal income tax paid for you in 1979 on your income from a regulated investment company.

You can use the federal income tax you paid on your income only. If you paid income tax for someone else, do not include that amount on line 7.

If you are married and filing separate returns or a combined return, you cannot use the federal income tax that was withheld from the wages of one spouse on line 7 of the other spouse's return. However, if you made any payments in 1979 from joint funds such as a joint checking account, you may divide the amount between you any way you wish.

If the only federal income tax you paid was the amount withheld from your wages, go on to the section entitled Limit on Federal Income Tax Deduction.

If the only direct payment you made was your 1978 balance due and you are not self-employed, go on to the section entitled Limit on Federal Income Tax Deduction.

If you made other direct payments of federal income tax, or if any of your payments included amounts for self-employment tax, fill out Schedule M-1B in the front of this booklet before you go on to the section entitled Limit on Federal Income Tax Deduction.

Limit On Federal Income Tax Deduction

If you received certain kinds of income, there is a limit on how much of your federal income tax you can deduct. Those kinds of income are:

Pensions

Military pay

U.S. bond interest

Income from outside Minnesota that you received while not a Minnesota resident

Other kinds of income that the federal government taxes but Minnesota does not.

If you did not list amounts for any of the above kinds of income on line 5, stop here. Fill in the full amount of the federal income tax you paid in 1979 on line 7.

If you did list amounts for those kinds of income on line 5, follow these steps:

1) Add together the amounts you received from the kinds of income listed above.

2) Compare the result from step 1 with the total amount of property, business, estate, or trust losses that you listed on line 3 of your form.

   If the total of those losses is more than the result from step 1, stop here. You may list the full amount of the federal income tax you paid in 1979 on line 7.

   If the total of those losses is less than the result from step 1, go on to step 3.

3) Subtract the total of those losses from the result from step 1.

4) Divide the total from step 3 by your federal adjusted gross income (the amount on line 1 of your form). The result is a percentage.

5) Multiply the amount of federal income tax you paid by the percentage from step 4.

6) Subtract the result from step 5 from the amount of federal income tax you paid. List the remainder on line 7 of your form.

Example

1) Income (for both spouses) taxable on your federal return but not on your Minnesota return			$ 1,800
2) Federal adjusted gross income (for both spouses)			$ 9,000
3) Ratio of exempt income to federal adjusted gross income — divide line 1 by line 2			20%
Federal income tax withheld and paid in 1979 (exclude self-employment tax)	Wife Only $ 500	Husband, Joint or Single Person $ 2,000	
4) Federal income tax not allowed — multiply the tax by line 3	$ 100	$ 400	
5) Balance of federal income tax allowed — subtract line 4 from the tax	$ 400	$ 1,600	

If you are married and you filed a joint federal return but you are filing combined or separate Minnesota returns, step 1 must include the total for both, as shown in the example. Each of you should figure the amount of deduction separately, using only the amount of tax you paid or had withheld from your own income.

Attach a sheet of paper to your return, showing your figuring. If you prefer, you may use Schedule M-1C. Attach Schedule M-1C to your return.

LINE 8 YOUR MINNESOTA ADJUSTED GROSS INCOME

Subtract the amount on line 7 from the amount on line 6. Fill in the result on line 8. This is your Minnesota adjusted gross income.

LINE 9 DEDUCTIONS

The next step is to reduce your Minnesota adjusted gross income by the amount of your deductions. Deductions help you offset the cost of certain expenses you had during the year.

There are two ways of taking deductions:

1) **You can take a standard deduction.** The amount you're allowed to deduct depends on the amount of your income. To determine your standard deduction, follow the directions in the section below entitled **Standard Deduction.**

2) **You can itemize deductions.** You can list certain expenses you paid or had withheld from your wages, and you can subtract all or a part of those expenses. To determine the amount of your itemized deductions, follow the directions given in the section entitled **Itemized Deductions.** You must list your expenses on the form entitled **Itemized Deductions, Schedule A.**

You will have to pay less tax if you choose the way which gives you the higher amount of deductions to list on line 9.

If you paid a large amount of the types of expenses described below, you will probably get a higher total of deductions by itemizing deductions than by taking a standard deduction.

You can itemize your deductions on your Minnesota return even if you have taken the standard deduction on your federal return.

If you are a married couple, both of you must use the same method of taking deductions. If one spouse itemizes deductions, the other spouse also must itemize deductions. If one spouse takes the standard deduction, the other spouse also must take the standard deduction. This rule applies even if you and your spouse file separate returns.

STANDARD DEDUCTION

If your Minnesota adjusted gross income on line 8 is less than $20,000, multiply the amount on line 8 by ten percent (0.10). Fill in the result on line 9 of your form.

If your adjusted gross income is $20,000 or more, fill in $2,000 on line 9. (The maximum standard deduction is $2,000.)

If you are married and filing a combined return, you and your spouse should figure your standard deduction separately based on the amount you each listed on line 8. Fill in the wife's standard deduction on line 9 in column A and the husband's standard deduction on line 9 in column B.

If you take the standard deduction, skip the next section of the instructions and turn to the section entitled Your Minnesota Taxable Income on page 12.

ITEMIZED DEDUCTIONS

If you are a married couple, in most cases your total taxes will be less if you file a combined return instead of separate returns.

If you file a combined return, you may split the total amount of your deductions between you any way you wish. If you divide your deductions according to the instructions below, each of your incomes will be taxed at the lowest possible rates.

1) Use as much of the amount of deductions as is necessary to reduce the higher income so that it is the same as the lower income, or as close to the lower income as possible.

2) If there is any sum left over, divide the remaining sum equally between both spouses so that you reduce both incomes equally.

If one spouse takes all the itemized deductions, the other spouse must write None on line 9.

If you file separate returns, you must separate your expenses. Those expenses paid by the wife from her funds must be deducted on her return; those expenses paid by the husband from his funds must be deducted on his return.

However, if you and your spouse paid any joint or family expenses from joint funds, such as from a joint checking account, you can divide the total deduction for those expenses between you into any amounts you wish.

Add together the amounts of all your itemized deductions and fill in the total on line 37 of your itemized deductions form. Also, fill in the same total on line 9 of your income tax form.

Limit on Deductions — Nonresidents and Part-year Residents. If you received income from sources outside Minnesota while you were not a resident, you may not be able to deduct the full amount of your expenses. Follow the steps below to determine how much to deduct.

Nonresidents

1) Add together your Minnesota gross income from line 6 and the total of the amounts you included on line 5 for nonresident subtractions.

2) Add together the amounts you included on line 3 for property, business, estate or trust losses from sources outside Minnesota, and subtract the total from the result you got in step 1.

   Compare the result from step 2 with your Minnesota gross income (line 6). If the result from step 2 is less than or equal to your Minnesota gross income, stop here. You may deduct the full amount of your expenses. If the result from step 2 is greater than your Minnesota gross income, go on to step 3.

3) Divide your Minnesota gross income by the result from step 2. The answer is the percentage of your expenses that you may deduct.

   Multiply each expense by the percentage from step 3, and fill in the results on your itemized deductions form.

Part-year residents

First, separate your expenses into two groups: those you had while you were a Minnesota resident, and those you had while you were not a resident. You may deduct all of the expenses you had while you were a resident.

Whether you can deduct any of the expenses you had while you were not a resident depends on the amount of income from Minnesota sources that you received while not a resident.

If you had no Minnesota income while you were not a resident, you cannot deduct any of the expenses you had during that time.

If you had Minnesota income while you were not a resident —

1) Divide the Minnesota income you received while you were not a resident by the total amount of all the

income you received while not a resident. The answer is the percentage of your nonresident expenses that you can deduct.

2) Multiply each nonresident expense by the percentage from step 1, and fill in the results on your itemized deduction form.

If you paid taxes to the state of Minnesota or to a local unit of government in Minnesota such as a city, county or school district and if the taxes are the kind you can deduct, you can deduct the full amount of those taxes, regardless of the total income you earned from sources outside of Minnesota.

Medical And Dental Expenses

You can deduct the full amount of certain medical and dental expenses you paid for you.self, your spouse and your dependents.

List the amounts you paid on your itemized deductions form in the section entitled Medical and Dental Expenses. Do not include amounts paid back to you, or paid to anyone else, by hospital, health or accident insurance.

Some of the kinds of expenses you can deduct are the same as those you can deduct on your federal return, but some are not the same. Read the list below to determine what kinds of medical and dental expenses you can and cannot deduct.

You Can Deduct Payments For:

Medicare insurance deducted from the social security checks you receive.

Medical care or hospitalization insurance costs. You can deduct the full amount you paid or had withheld from your wages for medical care insurance even if you had no medical expenses.

Medicines, drugs, birth control pills, vaccines and vitamins your doctor told you to take.

Hospitals, medical doctors, osteopaths, dentists, podiatrists, physiotherapists, psychiatrists, psychologists, eye doctors or others who examine eyes, chiropractors and nurses. If you pay someone to provide nursing care who is also paid to do housework, you can deduct only the cost of the nursing care.

Institutions to provide care and treatment of the chemically dependent, mentally ill, mentally retarded or physically handicapped. If you provide support to a mentally ill, mentally retarded or physically handicapped person who is being cared for in a state institution, you need not include any amounts spent by the state for the care of that person in determining whether that person qualifies as your dependent.

Examinations, x-ray services, insulin treatment and whirlpool baths ordered by your doctor.

Ambulance services.

False teeth, eyeglasses, contact lenses, medical and surgical aids, arches, braces, crutches, back supports, wheelchairs, hearing aids, batteries for hearing aids, orthopedic shoes, and the cost and care of guide dogs.

If you must go away from home to receive medical care prescribed by your doctor but you are not hospitalized, you can deduct the cost you paid for your lodging while you were receiving the medical care away from home.

You Cannot Deduct Costs For:

Traveling to obtain medical or dental care or any expenses you had while traveling to obtain medical or dental care.

Travel your doctor tells you to take for a rest or change.

Payments for cosmetics, toothpaste, or items for personal hygiene.

Life insurance and loss-of-time insurance.

Funerals, burial expenses and cemetery lots.

Amounts for Medicare included in the social security (FICA) tax that your employer withheld from your pay, or that you included in your self-employment tax.

Taxes

You can deduct certain kinds of taxes you paid in 1979. You cannot deduct taxes you paid for anyone else. List the amounts you paid in the section entitled Taxes on your itemized deductions form.

You Can Deduct:

Real estate taxes. If you received a cash refund in 1979 by filing for the Property Tax Refund, you must subtract the amount of your refund from the amount of real estate taxes you paid for your home.

State taxes on gas used in your car. Deduct either the actual amount you paid, or the result you get by following these steps:

1) Divide the number of miles you drove by the average number of miles per gallon.

2) Multiply the result by $.09.

State and local sales taxes. To determine the amount you can deduct, use the Minnesota section of the state sales tax tables in your federal income tax instruction booklet. Also, you can add the sales tax you paid when purchasing a car or other vehicle, airplane, boat, mobile home or construction materials you bought to build a home. If your records show that you paid more sales tax than the amount shown in the table, you can deduct the larger amount.

Minnesota motor vehicle license plates or stickers. You can deduct the full amount.

If you deduct any other tax, such as foreign taxes, import duties, or FICA tax you paid for domestic help, describe the tax and list the amount.

You Cannot Deduct:

Federal income taxes that your employer withheld from your pay, or that you paid or self-employment taxes (these should have already been subtracted on line 7 of your Minnesota income tax form).

Federal social security (FICA) tax.

Federal excise taxes on cars, gas, oil, tires or personal goods.

Minnesota income taxes.

Taxes on liquor, beer, wine, cigarettes and tobacco.

Fees for marriage, driver's, hunting, fishing, boat, snowmobile, or dog licenses.

Federal and state gift taxes.

Federal and state inheritance taxes. If you paid Minnesota inheritance taxes on income in respect to a decedent, you may be able to deduct all or a part of the estate or inheritance taxes you paid on that income. For more information, write or call the Department of Revenue.

Special assessments charged for sidewalks, curbs, streets, sewer and water lines, or other improvements which make your property more valuable.

Airline transportation tax.

Documentary stamp taxes, such as mortgage registration tax and state deed tax.

Federal telephone and telegraph taxes.

Interest Payments

You can deduct the interest you paid in 1979. List the amount of interest you paid in the section entitled Interest Payments on your itemized deductions form.

You Can Deduct Interest On:

Mortgage on your home, cabin, or other real property. If you're buying your home on a contract for deed, list the interest on the line marked Contract for Deed.

Revolving charge accounts, if there is a finance charge on your unpaid balance and it is computed monthly.

Money you borrowed from a bank, credit union or person if you signed a personal note.

Bank credit card plan. Deduct only the finance charge or interest; do not include amounts for service charges, loan fees, membership fees, or credit investigation fees.

Personal property you bought on the installment plan, such as cars, radios, televisions, furniture and appliances.

Taxes you paid late. Deduct only the interest on the taxes. If the taxes are the kinds you can deduct, list the taxes without the interest in the section entitled Taxes on your itemized deductions form. You are not permitted to deduct any penalties you had to pay.

You Cannot Deduct Interest On:

Direct loans made to you by an insurance company if the interest is added into the amount of your loan because you did not pay the interest during the year.

Money you borrowed to buy tax-exempt securities or single-premium life insurance.

Debts you were not legally required to pay.

Debts of anyone else you were not legally required to pay.

Contributions

You can deduct contributions to certain types of organizations. You can deduct contributions of money and of property. You cannot deduct the value of your time or services.

List your contributions in the section entitled Contributions on your itemized deductions form. If you gave property, attach a sheet to your form giving a description of the property, the date you gave it, and the fair market value of the property at the time you gave it.

You Can Deduct Your Contributions To:

Organizations operated for religious, charitable, educational, scientific, literary or artistic purposes or to prevent cruelty to children or animals. For example:

Churches, temples, synagogues, Salvation Army, Red Cross, CARE, Goodwill Industries, United Fund and United Way, Community Chest, Boy Scouts, Girl Scouts, Boys Clubs of America and other similar organizations.

Nonprofit schools, hospitals and organizations whose main purpose is to find a cure for or help people who have arthritis, birth defects, cancer, heart disease, diabetes, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis or other illnesses.

Governmental agencies that will use gifts for the benefit of the general public only, such as for civil defense.

Fraternal organizations, if the contributions will be used for purposes like those described above.

Veterans' organizations, if the contributions will be used for the benefit of the general public.

You can also deduct personal expenses you had while doing volunteer work for organizations like those described above if you were not reimbursed for those expenses. To deduct your expenses for the gas and oil you used to do volunteer work, use either the actual amount you paid or eight cents for each mile you traveled.

You Cannot Deduct Your Contributions To:

Relatives, friends, clergy or other persons.

Social clubs, labor unions, or chambers of commerce.

Foreign organizations, organizations operated for personal profit or organizations whose purpose is to get people to vote for new laws or changes in old laws.

Limits On Contributions. You can deduct no more than 30 percent of the amount you listed on line 6.

If you made contributions only to veterans or fraternal organizations, you can deduct no more than 20 percent of the amount on line 6.

Nonresidents and Part-year Residents. If you made a contribution to an organization which does not conduct almost all of its activities in Minnesota, there is a limit to how much you can deduct.

To determine how much of your contribution you can deduct, follow the steps in the section entitled Limit on Deductions.

Political Contributions

Some political contributions may be used only as a deduction; some may be used only as a credit. Other kinds of political contributions may be used either as a deduction or as a credit.

If you made both kinds of contributions, you can take a deduction on Schedule A or you can take a credit on the back of your form. You cannot do both.

Candidates For Local Or Congressional Offices

You may use your contribution to the candidates or political parties listed below as an itemized deduction only:

1) Minnesota candidates for the U.S. Senate or House of Representatives.
2) Candidates for local public offices in Minnesota such as mayor, city council, county board, other city and county offices, or school boards.
3) Political parties numbered 51 through 72 on page 3 of this booklet, or other political parties that did not have candidates running for any of the state government offices listed below.

Candidates For Minnesota State Offices

If you made a cash contribution to a Minnesota candidate for governor, lieutenant governor, attorney general, secretary of state, state treasurer, state auditor or state legislature, you may only use your cash contribution to get a direct tax credit. Read the section entitled Political Contribution Credit on page 14.

Other Contributions

If you gave money to the Independent Republican party, Democratic-Farmer-Labor party, or the American party or to a candidate for the state supreme court, or district court, you may use your contribution either as a credit or as a deduction.

If you are single or if you are married and only one spouse is filing a Minnesota return, you can deduct up to $100 of the amount you contributed. If you are married and both spouses are filing, you can divide the combined total of your political contributions between you in any amounts, but the total of that deduction can be no more than $200.

Fill in the amount of your deduction for political contributions on line 23 in the section entitled Contributions on your itemized deduction form.

Casualty Or Theft Losses

If you had property that was stolen or damaged by fire, storm, tornado, flood, vandalism or other similar causes, you may be able to deduct part of your loss.

If you itemized deductions on your federal Form 1040, take the amount you listed on line 37 of your federal Schedule A and fill it in on line 25 of your Minnesota itemized deduction form.

If you did not itemize deductions on your federal return, follow these steps:

1) Add $100 to the amount of insurance reimbursement you received for the loss.
2) Subtract the result from step 1 from the actual cost or decrease in market value of the property, whichever is less.
3) Fill in the remainder on line 25 of your Minnesota Schedule A. Attach a sheet of paper showing your figuring to your form.

You Cannot Deduct The Value Of:

Trees, shrubs or other vegetation damaged or destroyed by disease such as dutch elm disease or oak wilt disease.

Property mislaid or lost.

Articles damaged or destroyed by moths or termites.

Dishes or glassware broken by handling or by a family pet.

Expenses you had to pay as a result of the casualty or theft. For example, the cost of moving to or renting temporary quarters, and the cost of temporary lighting or fuel expenses.

Miscellaneous Deductions

Fill in the following types of expenses in the section entitled Miscellaneous Deductions on your itemized deduction form.

Education Expenses For Your Job

You Can Deduct Expenses For:

Education that helps you keep or improve skills you must have in your present job, trade, business or profession.

Education that your employer said you must have, or that the law or regulations say you must have to keep your present salary, job or professional credentials.

Traveling, meals and lodging expenses while you are away from home to obtain the type of education described above. To determine your expenses, follow the same rules used for employee business expenses in your federal income tax instruction booklet.

You Cannot Deduct Expenses For:

Education needed to meet the minimum requirements for your job, trade, business or profession. For example, you cannot deduct the cost of your college or technical education unless that education is used to keep up or improve skills in your present job, trade or business.

Education that is part of a course of study that will lead to your getting a new job, an advancement, a new trade or business or a new profession.

Grade School And High School Expenses

You can deduct up to $500 of the expenses you paid for tuition, transportation, and nonreligious textbooks for each dependent child you have in grades kindergarten through six, and up to $700 for each dependent child you have in grades seven through twelve who attend school in Minnesota, North Dakota, South Dakota, Wisconsin or Iowa.

If you have children attending a private or parochial school, you can include the amounts you spent for equipment and nonreligious instructional materials only if they are used for a subject commonly taught in the public schools.

You Can Deduct:

Tuition the school charges for private tutoring or summer school classes.

Rental fees for musical instruments, but not the purchase price if you buy instead of rent.

Expenses for required supplies for courses such as shop, home economics, and art.

Expenses for required clothing for physical education classes.

You Cannot Deduct:

Expenses for your child to attend such extracurricular activities as sports, music, drama, speech, or driver's education.

Expenses you paid for your children to attend nursery schools or pre-kindergarten classes, or to attend schools after they have graduated from high school.

Expenses for your children to attend schools operated for a profit. To determine if the school is operated for a profit, you can ask the school administration.

The cost of special uniforms for choir or for school.

Adoption Expenses

You can deduct up to $1,250 for certain expenses you paid in connection with adopting a child.

You can deduct attorney fees, court costs, fees you paid to adoption agencies and fees paid to obtain documents required for the adoption.

If you paid adoption expenses for a child during more than one year, you must deduct the adoption expenses in the year that you paid them. The total deduction for all years can be no more than $1,250 for each child you adopted.

You cannot deduct as an adoption expense the cost of food, clothing, lodging or medical care you provided for the child. However, you may be able to take a dependent credit for the child on the back of your income tax form even before the adoption is final. You may include the cost of food, clothing, lodging and medical care you provided to the child to determine if the child qualifies as your dependent.

If you paid for medical care for the child before the adoption was final, and if the child qualified as your dependent at that time, you can include the cost of that care as a medical expense in the section entitled Medical and Dental Expenses on your itemized deduction form.

Other Miscellaneous Deductions

Types Of Expenses You Can Deduct:

Dues to unions, professional organizations, chambers of commerce.

Fees you paid to have someone prepare your tax return.

Fees you paid to employment agencies or others to get a job in your present occupation.

Cost of subscriptions to professional journals.

Cost of safety equipment, uniforms, supplies and tools you must have for your job. If a tool has a useful life of more than one year, divide the cost of the tool by the number of years it is expected to last. List the result as your deduction.

Cost of business entertainment.

Necessary expenses in connection with earning or collecting income that is taxed by Minnesota, if you have not deducted the expenses elsewhere on your form.

Safety deposit box rental fees.

You Cannot Deduct:

Cost of going to and from work.

Cost of entertaining friends.

Cost of funerals, burial expenses and cemetery lots.

Cost of home repairs.

Losses from the sale of your home or your home furniture, personal automobile or other personal belongings.

Penalties, fines, or similar assessments.

LINE 10 YOUR MINNESOTA TAXABLE INCOME

Subtract your standard deduction or the total of your itemized deductions on line 9 from the amount on line 8. Fill in the result on line 10. This is your Minnesota taxable income.

LINE 11 AMOUNT FROM TAX TABLE

Turn to the tax table on page 21 of this booklet.

If the amount on line 10 of your form is less than $20,000, read **down** the columns in the table to find the bracket which includes your income from line 10. Fill in on line 11 the tax shown to the right of your income bracket.

If the amount on line 10 is $20,000 or more, use the tax rate schedule on the bottom of page 21 to determine your tax. Fill in the amount of your tax on line 11.

If you listed an amount for severance pay on line 5, or if you received a lump-sum distribution for pensions, follow the instructions below to determine the tax on those items. Add the result to the amount from the tax table and fill in the total on line 11.

Tax on severance pay.

1) Divide the amount of your severance pay by 10.
2) Turn to the tax table and find the tax due on the amount you determined in step 1.
3) Multiply the amount from the tax table by 10.

Add the result from step 3 to the amount of tax for the income you listed on line 10 of your form, and list the total on line 11.

Lump-sum distribution. If you used the 10-year averaging method to determine the federal tax due, use Schedule M-1LS to figure the amount of Minnesota tax to include on line 11.

LINE 12 COMBINED RETURN

If you are married and filing a combined return, add together the tax amounts in columns A and B on line 11. Fill in the total on line 12. This amount is your combined tax.

DETERMINING YOUR CREDITS

The next step is to determine whether you are eligible to take any credits.

A credit is something you subtract from your tax in order to reduce the amount you have to pay. A credit is like a deduction, except that you subtract a deduction from your income, and you subtract a credit from your tax.

There are two types of credits.

There are credits before tax. You must subtract these credits from the tax you put on line 12 in order to determine

the amount of your 1979 income tax. Credits before tax only reduce or eliminate your tax. If the total of your credits before tax is greater than the amount of your tax, you cannot get a refund of any amount left over.

There are credits after tax. You subtract this type of credit after you have determined your 1979 income tax. You can get a refund of any amount that is left over.

If you are married and filing separate returns, you can divide up the credits for yourself and your spouse any way you wish. You cannot divide up the other credits.

LINE 13 CREDITS BEFORE TAX

There are seven credits before tax:

Credit for yourself, your spouse and your dependents; the credit for income tax paid to other states; the homemaker credit; the pollution control credit; the residential energy credit; the political contribution credit; and the low income credit.

To determine if you are eligible to use any of these credits, read the instructions below. Then turn to the back of your income tax form and fill in the section entitled Credits Before Tax. Add together the amounts that you list on lines 24 through 30 and fill in the total on line 31. Also fill in the total of your Credits Before Tax on line 13 on the front of your form.

Quadriplegic credit. This year you get extra credit if you, your spouse, or a dependent is quadriplegic. You are quadriplegic if you do not have the use of your arms and legs because of paralysis or amputation.

Credit For You

Check the first box and any other box on line 19 on the back of the form that applies to you. On line 19, fill in the number of boxes you checked.

Credit For Your Spouse

If you are married, check the first box and any other box on line 20 on the back of the form that applies to your spouse. On line 20, fill in the number of boxes you checked.

Credit For Your Dependents

You may be able to list people as your dependents on your Minnesota return that you are not permitted to list on your federal return.

Here are the rules for determining whom you can list on your Minnesota return as your dependent.

A person does not have to be related to you to be your dependent.

A person is your dependent if you provide more than 50 percent of that person's support.

Providing support means giving or paying for things like food, clothing, housing, medical care, and education, or paying child support.

To determine the value of housing you are providing for a person, figure what it would cost to rent similar housing. If you are paying the rent for someone, use that amount.

If you are providing support to a mentally ill, mentally retarded or physically handicapped person who is being cared for in a state institution in Minnesota, you do not have to include any amounts spent by the state for the care of that person in determining whether that person qualifies as your dependent.

Even if a person is your dependent, that person may list on his or her own return any credits he or she is entitled to.

Fill in the number of your dependents on line 21. Be sure to write the names and ages of your dependents in the space below line 21.

Additional credit for blind, deaf or quadriplegic dependents: If any of the dependents you listed on line 21 are blind, deaf, or quadriplegic, you get extra credit. Put the number of dependents in each box that applies to them on line 22. For example, if you have one blind dependent, put "1" in the box marked "Blind." Or, if you have a dependent who is blind and deaf, put "1" in the box marked "Blind" and "1" in the box marked "Deaf." Add together the number of additional credits for dependents and fill in the total on line 22.

Total credits for you, your spouse, and your dependents: Add the numbers on line 19 through 22 and fill in the total on line 23.

Use the table below line 23 to determine the amount of credit. Fill in the amount of credit on line 24.

Nonresidents: You may not be entitled to the full dollar amount of the credits for yourself, your spouse, and your dependents described above. To determine how much you are entitled to, follow steps 1, 2 and 3 in the section entitled Limit on Deductions on page 8 of this booklet. Then multiply the amount of your credits from the table by the result you got in step 3. If the amount you get is greater than $5, fill in the amount on line 24. If it is less than $5, fill in $5 on line 24.

Credit For Income Tax Paid To Other States

If you paid income tax to another state or to a Canadian province, you may be entitled to a credit for the tax on your Minnesota form. You are entitled to this credit only if both states tax the same income.

Minnesota residents. You are not entitled to this credit if the taxes you paid were on income for work you performed in one of these states:

Arizona	Michigan
California	New Mexico
Indiana	Virginia
Maryland	West Virginia

Only residents of the above states working in Minnesota are entitled to this credit. To determine the amount of your credit, complete Schedule M-1CR and attach it to your return.

Minnesota Residents Working in North Dakota or Wisconsin: If you are a Minnesota resident and if you earned wages in North Dakota or Wisconsin, you can get a refund of the tax your employer withheld and paid to North Dakota or Wisconsin. To get your tax refund you must file a return with the state of North Dakota or Wisconsin.

Write to the Wisconsin Department of Revenue, P.O. Box 59, Madison, Wisconsin 53701, or to the Tax Commissioner, State Capitol, Bismarck, North Dakota 58501 for more information.

Homemaker Credit

If you had a child age 12 or younger in 1979, and if the amount you listed on line 1 on the front of your form is $25,000 or less, you may be entitled to the $50 homemaker credit.

If you are married, you must file a joint or combined return to apply for this credit. If you are filing a combined return, the total of the amounts on line 1 can be no more than $25,000.

To be entitled to this credit, either you or your spouse must have been unemployed during the year in order to stay home and care for the child. If the parent who cared for the child was self-employed and worked from home or worked for someone else while at home, you are not entitled to this credit.

If you are entitled to this credit, fill in $50 on line 26. No matter how many children you have, fill in $50.

Pollution Control Credit

If you bought equipment in 1979 to prevent, control, or abate air, land or water pollution, you may be entitled to this credit. To qualify, you must have installed or operated the equipment or devices in Minnesota.

If you are a feedlot operator, you may also be entitled to a credit for pollution control equipment or devices that you bought and used in connection with the operation of a livestock feedlot, poultry lot or other animal lot.

Depending on the type of equipment you installed or operated, you may need to get a certificate from the Minnesota Pollution Control Agency approving the item as pollution control equipment.

To determine the amount of your credit, complete Schedule PC, and fill in the amount of credit on line 27. Attach Schedule PC to your return.

Residential Energy Credit

You may be entitled to this credit if you installed a passive or active solar or wind energy system, built an earth-sheltered home, or bought biomass conversion equipment.

Renters and homeowners are entitled to this credit.

This credit is not the same as the federal energy credit; it doesn't apply to installing insulation or storm windows or doors.

To determine the amount of your credit, complete Schedule REC and attach it to your return.

Political Contribution Credit

If you listed a political contribution on your itemized deductions Schedule A, you are not entitled to this credit.

You may be entitled to this credit if you made a cash contribution in 1979 to a candidate for Minnesota's governor, lieutenant governor, attorney general, secretary of state, state treasurer, state auditor, the state legislature, the state supreme court, or a state district court, or to the Independent Republican party, the Democratic-Farmer-Labor party, or the American party.

You may take this credit only if the candidate (other than a candidate for the state supreme or district court) signed an agreement with the Minnesota Ethical Practices Board to limit campaign spending. If you do not know whether the candidate signed this agreement, call or write the Department of Revenue.

If you are single, or if you are married and filing separate returns, you may use half of the amount of your contribution as your credit, up to $50. If your contribution was less than $100, fill in half of your contribution on line 29. If your contribution was $100 or more, fill in $50 on line 29.

If you are married and filing a combined or joint return, add together your contribution and your spouse's contribution. You may use half of the amount of your combined contribution as your credit, up to $100. If your combined contribution was less than $200, fill in half of your contribution on line 29. If your combined contribution was $200 or more, fill in $100 on line 29.

Low Income Credit

If the amount on line 4 of your form is $20,000 or less, you may be able to eliminate all of your tax or reduce the amount of tax you have to pay by applying for the low income credit.

The amount of credit you receive depends on the amount of your income and the number of your dependents.

By applying for this credit, a single person with no dependents can have an income up to $5,500 and pay no tax. A single person with five dependents, or a married couple with four or more dependents, can have an income up to $10,000 and pay no tax. Persons with higher incomes cannot eliminate their tax entirely, but they may be able to reduce the tax they have to pay.

If you are someone's dependent, you are not entitled to this credit.

To determine the amount of your credit, complete the low income credit worksheet on page 17 of this booklet. Fill in the amount of your credit on line 30 on the back of your form. Also fill in the amount of your household income from the worksheet in the space next to line 30.

LINE 14 YOUR 1979 INCOME TAX

Subtract the total amount of credits on line 13 from the amount on line 12. If the amount on line 13 is greater than the amount on line 12, write "None" on line 14 of your form. The amount you write on line 14, if any, is your 1979 income tax.

Minimum Tax on Preference Items: If you had to list a minimum tax for preference items on line 49 of your 1979 federal Form 1040, you must complete Schedule M-1MT. If you have tax preference items such as capital gains, you may have to complete Schedule M-1MT even if you didn't list a minimum tax on your federal form. Take the amount from Schedule M-1MT and fill it in on line 14 of your form. Attach Schedule M-1MT to your return.

LINE 15 CREDITS AFTER TAX

There are five credits after tax.

The credit for Minnesota income tax withheld in 1979; the property tax refund credit for renters, senior citizens and disabled persons; the credit for 1979 estimated tax payments; the exempt agricultural electricity credit; and the Minnesota child and dependent care credit.

To determine if you can use any of these credits to reduce your tax or to get a refund, read the sections below. Then turn to the back of your form and fill in the section entitled Credits After Tax. Add together the amounts that you listed on lines 32 through 36 and fill in the total on line 37. Also fill in the total on line 15 on the front of your form.

Minnesota Income Tax Withheld In 1979

To determine the amount of your credit for Minnesota income tax withheld in 1979:

If you are single, or if you are married and filing separate returns, look at the 1979 Wage and Tax Statement (W-2 form) you received from your employer, and find the amount of state income tax that was withheld from your wages. If you received more than one W-2 form for 1979, add together the amounts shown on each W-2 form. Fill in the total on line 32 on the back of your form. Attach the copy of your W-2 form marked "State Copy" to your return.

If you are married and filing separate returns, you may not include any of the income tax withheld from your spouse's wages on your return.

If you are married and filing a combined or joint return, add together the amounts of state income tax that were withheld from the wages of both spouses. Fill in the total on line 32. Attach the copies of your W-2 forms marked "State Copy" to your return.

Do not include on line 32 the Minnesota income tax withheld from anyone else's wages. Do not include any federal income tax withheld from your wages, any state income tax withheld from wages you received in another state, or any city income tax withheld from your wages.

Homeowner And Renter Property Tax Refund

Most Minnesota homeowners and renters are entitled to the Property Tax Refund.

If you are a renter, if you are disabled, or if you are age 65 or over, you may either use your refund as a credit on your income tax return or receive a direct refund.

If you are a homeowner under age 65 and you are not disabled, you are not permitted to use your property tax refund as a credit on your income tax return. Instead, you can only receive a direct refund.

To determine the amount of your credit or refund, complete Form M-1PR.

If you are a renter, a disabled person, or a homeowner age 65 or over and you wish to use your refund as a credit, take the amount you listed on line 9 or line 13 of your Form M-1PR and fill it in on line 33 on the back of your income tax form. Attach your Form M-1PR to your income tax return. Also attach the state copy of your statement of real estate taxes payable in 1980 or the Form CRP you received from your landlord. If you wish to receive a direct refund instead of a credit, do not fill in any amount on line 33. You may file your completed Form M-1PR any time before September 2, 1980. Your refund check will be mailed to you within 60 days after you file Form M-1PR.

Payments On 1979 Estimated Tax

You are entitled to a credit if you made Minnesota estimated tax payments for 1979.

To determine the amount of your credit, determine the total dollar amount of Minnesota estimated tax payments for 1979. If you overpaid any Minnesota estimated tax in 1978 and you used your overpayment as a credit on your 1979 Minnesota estimated tax, add this amount to the total Minnesota estimated tax you paid for 1979.

Fill in the total amount of Minnesota estimated tax you paid for 1979 on line 34 on the back of your form.

If you are married and you filed a joint declaration of Minnesota estimated tax for 1979 but you are filing separate Minnesota income tax returns for 1979, you may divide the total of your joint payments any way you wish.

If you filed earlier for an extension of time to file your 1979 Minnesota income tax return, and if you are now filing your 1979 Minnesota return, be sure to include in the amount you list on line 34 of your form any payment of income tax you made at the time you filed for an extension. Write the words "Extension Payment" to the left of the amount you fill in on line 34.

Exempt Agricultural Electricity Credit

If you paid sales tax in 1979 on electricity you used in your farming operation, you may be entitled to the exempt agricultural electricity credit.

To determine the amount of your credit, complete Schedule EAC. Fill in the amount of your credit on line 35 on the back of your income tax form, and attach Schedule EAC to your return.

To receive your credit as a cash refund, you must file a Minnesota income tax return.

Minnesota Child And Dependent Care Credit

If you listed an amount on line 40 of your 1979 federal Form 1040 for child and dependent care expenses, you may be entitled to the Minnesota child and dependent care credit.

You are not entitled to this credit if the amount on line 1 of your 1979 Minnesota income tax form is $18,000 or more.

If you have only one dependent, you are not entitled to this credit if the amount on line 1 of your form is $15,000 or more.

If you are married, you must file a combined or joint Minnesota return to receive this credit.

If you are married filing a combined return, add together the amounts for each spouse listed on line 1 in determining the amount of your credit.

To determine the amount of your credit:

1) Divide the amount of your federal child and dependent care credit from line 40 of your 1979 Form 1040 by 2.

2) If you have only one dependent compare the result from step 1 to $150. If the result is less than $150, use the result from step 1. If it is greater than $150, use $150.

   If you have two or more dependents, compare the result from step 1 to $300. If the result is less than $300, use the result from step 1. If it is greater than $300, use $300.

3) If the amount on line 1 of your 1979 Minnesota income tax form is $12,000 or less stop here. Fill in

the result from step 2 on line 36 on the back of your income tax form.

If the amount on line 1 of your form is more than $12,000, subtract $12,000 from the amount on line 1.

4) Multiply the result from step 3 by 0.05 (5%).

5) Subtract the result from step 4 from the result from step 2. Fill in the remainder on line 36 on the back of your form.

LINE 16 or 18 YOUR TAX OR REFUND

The last step is to determine the amount of your tax or refund.

If the amount on line 14 is greater than the amount on line 15, subtract line 15 from line 14. Fill in the result on line 18. This is the amount of income tax you must pay for 1979.

If the amount on line 15 is greater than the amount on line 14, subtract line 14 from line 15. Fill in the result on line 16. This is the amount of refund you will receive for 1979.

LINE 17 ESTIMATED TAX

If you make estimated tax payments, you can use all or part of your refund as a credit on your 1980 estimated tax payment. Fill in the amount you want credited to your 1980 estimated tax payment on line 17. If you must pay an additional amount, complete Form M-14 and attach it to your return. Also, attach a check or money order for the amount of your estimated tax payment shown on your Form M-14.

HOW TO PAY YOUR TAX

You must file your return in order to pay your tax or get your refund.

If you listed an amount on line 16 and your figuring is correct, this is the amount of refund you will get from the Department of Revenue. (You cannot get a refund of less than $1.00.)

If you listed an amount on line 18 of your return, this is the amount of tax you must pay to the Department of Revenue. (If the amount is $1.00 or less, you must file your return but you do not have to pay the tax.)

If you owe a tax, you must pay the full amount when you file your return.

If you are married filing separate returns and one spouse owes a tax while the other is getting a refund, the spouse who owes the tax must pay it. You cannot use the refund one spouse gets to offset the tax owed by the other spouse.

If you mail your return, you should pay your tax by check or money order. Do not mail cash. Make your check or money order out to COMMISSIONER OF REVENUE. Be sure to write your social security number under your signature on your check or money order.

You can file your return in person only at the Minnesota Department of Revenue office in the Centennial Office Building at 658 Cedar Street in St. Paul. If you file your return in person, you may pay your tax by check, money order, or in cash.

SIGN YOUR RETURN

You must sign your return. If you are married and filing a combined return or a joint return, both of you must sign. Also, put your telephone number in the space to the right of your signature.

If someone else prepared your return for you, make sure that person also signs your return. Include the name, address, telephone number and identification number of the firm or person who prepared your return.

WHERE TO FILE YOUR RETURN

Use the pre-addressed envelope in the center of this booklet for mailing your return. If you did not receive an envelope, mail your return to:

Minnesota Individual Income Tax
St. Paul, Minnesota 55145

Be sure to write your return address on the envelope. Make sure you have used enough postage. If you do not use enough postage, your return may not be delivered to the Department of Revenue.

You may deliver your return in person to the Minnesota Department of Revenue, Centennial Office Building, 658 Cedar Street, St. Paul, Minnesota.

CHANGES IN YOUR FEDERAL RETURN

If you file an amended federal income tax return, you must send a copy of that amended federal return to the Minnesota Department of Revenue within 90 days after you file your amended federal return with the Internal Revenue Service (IRS).

If the IRS notifies you that it has made an adjustment in your federal return, check to see if any of the changes affect your Minnesota return. If they do, you must file an amended Minnesota return, Form M-1X, with the Minnesota Department of Revenue. Attach a copy of the report sent you by the IRS to your amended Minnesota return.

Include a check or money order for any tax you owe because of the changes made by the IRS.

If the changes do not affect your Minnesota return, write a letter to the Commissioner of Revenue explaining why the changes do not affect your Minnesota return. Also, attach a copy of the report you received from the IRS to your letter.

INTEREST AND PENALTIES

If you do not pay the tax you owe by the original or extended due date for filing your return, a penalty equal to ten percent of your unpaid tax will be added to the amount of tax due. Besides the ten percent penalty, interest at the rate of eight percent per year will be added both to the amount of your unpaid tax and to your penalty. If you do not file your return within 30 days of the original or extended due date, another five percent penalty, up to a maximum of 25 percent, will be added for each additional 30 day period.

If you evade the tax by not filing a return or by filing a false return, an additional 50 percent penalty may be added to the tax due. Also, there are criminal penalties for deliberately failing to file a return or deliberately filing a false return.

Low Income Credit Worksheet

If the amount on line 4 of your Form M-1 is $20,000 or less, you may be able to eliminate all or part of the tax you have to pay by applying for this credit. There is no automatic way to tell if you are entitled to a credit. You will have to go through some or all of the steps on this worksheet to find out.

You cannot take this credit if you are someone else's dependent. Use the rules on page 14 of this booklet to determine whether or not you are someone else's dependent.

If you are married and you and your spouse are filing separate returns, only one of you may apply for this credit. However, you will have to include the income of both spouses when you figure the amount of your credit.

1 Your tax (and your spouse's tax, if you are filing separate forms) from line 12 of your Form M-1 . . 1 _____

2 Add together the amounts of credits you listed on lines 24 through 29 and fill in the total here . . 2 _____

3 Subtract line 2 from line 1 . . . . . 3 _____

Stop here if line 2 is more than line 1. The total amount of your other credits is already enough to eliminate all of your tax.

List your household income on lines 4 through 8. Your household income is not the same as the income you listed on line 1 of your Minnesota income tax form. If you are married, you must include the income received by both spouses.

You do not have to include income from gifts, insurance payments, inheritances, food stamps, amounts paid directly to others by someone else for your care, property tax refunds, support payments for your dependents that are not from government welfare programs, or any tax refunds not already included in the amount you listed on line 1 of your Minnesota income tax form.

4 Federal adjusted gross from line 1 of your income tax form plus any amount you listed for farm loss on line 3 of your income tax form . . . . . 4 _____

5 Worker's compensation, unemployment payments and welfare payments (include AFDC payments) . . . . . 5 _____

6 Social security payments (include amounts deducted for Medicare) . . . . . 6 _____

7 Veterans pension payments, railroad retirement payments (include amounts deducted for Medicare) and all other pension and annuity payments . . . . . 7 _____

8 Nontaxable interest, dividends exclusion, capital gains deductions and any other nontaxable income that you did not include in lines 4 through 7. . . . . 8 _____

9 Total household income (add lines 4 through 8) (Fill in this amount in the space next to line 30 of your income tax form) . . . . . 9 _____

10 Total household members (yourself, spouse, and the number of dependents you listed on line 21 of your income tax form) . . . . . 10 _____

11 Tax after credits (from line 3 above) . . . . . 11 _____

12 Amount from low income credit tables (Take the amounts on lines 9 and 10 and turn to the tables on the next two pages) . . . . . 12 _____

13 Subtract line 12 from line 11 . . . . . 13 _____
This amount is your low income credit. Fill in this amount on line 30 of your income tax form.
If line 12 is greater than line 11, you are not entitled to this credit.

LOW INCOME CREDIT TABLES

If your Household Income on line 9 of your worksheet is		and the number on line 10 is					
		1	2	3	4	5	6 & over
		Your Table Amount is					
at least	but less than						
0	5,500	0	0	0	0	0	0
5,500	5,567	5	0	0	0	0	0
5,567	5,633	15	0	0	0	0	0
5,633	5,700	25	0	0	0	0	0
5,700	5,767	35	0	0	0	0	0
5,767	5,833	45	0	0	0	0	0
5,833	5,900	55	0	0	0	0	0
5,900	5,967	65	0	0	0	0	0
5,967	6,033	75	0	0	0	0	0
6,033	6,100	85	0	0	0	0	0
6,100	6,167	95	0	0	0	0	0
6,167	6,233	105	0	0	0	0	0
6,233	6,300	115	0	0	0	0	0
6,300	6,367	125	0	0	0	0	0
6,367	6,433	135	0	0	0	0	0
6,433	6,500	145	0	0	0	0	0
6,500	6,567	155	0	0	0	0	0
6,567	6,633	165	0	0	0	0	0
6,633	6,700	175	0	0	0	0	0
6,700	6,767	185	0	0	0	0	0
6,767	6,833	195	0	0	0	0	0
6,833	6,900	205	0	0	0	0	0
6,900	6,967	215	0	0	0	0	0
6,967	7,033	225	0	0	0	0	0
7,033	7,100	235	10	0	0	0	0
7,100	7,167	245	20	0	0	0	0
7,167	7,233	255	30	0	0	0	0
7,233	7,300	265	40	0	0	0	0
7,300	7,367	275	50	0	0	0	0
7,367	7,433	285	60	0	0	0	0
7,433	7,500	295	70	0	0	0	0
7,500	7,567	305	80	0	0	0	0
7,567	7,633	315	90	0	0	0	0
7,633	7,700	325	100	0	0	0	0
7,700	7,767	335	110	0	0	0	0
7,767	7,833	345	120	0	0	0	0
7,833	7,900	355	130	0	0	0	0

If your Household Income on line 9 of your worksheet is		and the number on line 10 is					
		1	2	3	4	5	6 & over
		Your Table Amount is					
at least	but less than						
7,900	7,967	365	140	0	0	0	0
7,967	8,033	375	150	0	0	0	0
8,033	8,100	385	160	10	0	0	0
8,100	8,167	395	170	20	0	0	0
8,167	8,233	405	180	30	0	0	0
8,233	8,300	415	190	40	0	0	0
8,300	8,367	425	200	50	0	0	0
8,367	8,433	435	210	60	0	0	0
8,433	8,500	445	220	70	0	0	0
8,500	8,567	455	230	80	0	0	0
8,567	8,633	465	240	90	0	0	0
8,633	8,700	475	250	100	0	0	0
8,700	8,767	485	260	110	0	0	0
8,767	8,833	495	270	120	0	0	0
8,833	8,900	505	280	130	0	0	0
8,900	8,967	515	290	140	5	0	0
8,967	9,033	525	300	150	15	0	0
9,033	9,100	535	310	160	25	0	0
9,100	9,167	545	320	170	35	0	0
9,167	9,233	555	330	180	45	0	0
9,233	9,300	565	340	190	55	0	0
9,300	9,367	575	350	200	65	0	0
9,367	9,433	585	360	210	75	0	0
9,433	9,500	595	370	220	85	0	0
9,500	9,567	605	380	230	95	0	0
9,567	9,633	615	390	240	105	0	0
9,633	9,700	625	400	250	115	10	0
9,700	9,767	635	410	260	125	20	0
9,767	9,833	645	420	270	135	30	0
9,833	9,900	655	430	280	145	40	0
9,900	9,967	665	440	290	155	50	0
9,967	10,033	675	450	300	165	60	0
10,033	10,100	685	460	310	175	70	10
10,100	10,167	695	470	320	185	80	20
10,167	10,233	705	480	330	195	90	30
10,233	10,300	715	490	340	205	100	40

LOW INCOME CREDIT TABLES

If your Household Income on line 9 of your worksheet is		and the number on line 10 is					
		1	2	3	4	5	6 & over
		Your Table Amount is					
at least	but less than						
10,300	10,367	725	500	350	215	110	50
10,367	10,433	735	510	360	225	120	60
10,433	10,500	745	520	370	235	130	70
10,500	10,567	755	530	380	245	140	80
10,567	10,633	765	540	390	255	150	90
10,633	10,700	775	550	400	265	160	100
10,700	10,767	785	560	410	275	170	110
10,767	10,833	795	570	420	285	180	120
10,833	10,900	805	580	430	295	190	130
10,900	10,967	815	590	440	305	200	140
10,967	11,033	825	600	450	315	210	150
11,033	11,100	835	610	460	325	220	160
11,100	11,167	845	620	470	335	230	170
11,167	11,233	855	630	480	345	240	180
11,233	11,300	865	640	490	355	250	190
11,300	11,367	875	650	500	365	260	200
11,367	11,433	885	660	510	375	270	210
11,433	11,500	895	670	520	385	280	220
11,500	11,567	905	680	530	395	290	230
11,567	11,633	915	690	540	405	300	240
11,633	11,700	925	700	550	415	310	250
11,700	11,767	935	710	560	425	320	260
11,767	11,833	945	720	570	435	330	270
11,833	11,900	955	730	580	445	340	280
11,900	11,967	965	740	590	455	350	290
11,967	12,033	975	750	600	465	360	300
12,033	12,100	985	760	610	475	370	310
12,100	12,167	995	770	620	485	380	320
12,167	12,233	1,005	780	630	495	390	330
12,233	12,300	1,015	790	640	505	400	340
12,300	12,367	1,025	800	650	515	410	350
12,367	12,433	1,035	810	660	525	420	360
12,433	12,500	1,045	820	670	535	430	370
12,500	12,567	1,055	830	680	545	440	380
12,567	12,633	1,065	840	690	555	450	390
12,633	12,700	1,075	850	700	565	460	400

If your Household Income on line 9 of your worksheet is		and the number on line 10 is					
		1	2	3	4	5	6 & over
		Your Table Amount is					
at least	but less than						
12,700	12,767	1,085	860	710	575	470	410
12,767	12,833	1,095	870	720	585	480	420
12,833	12,900	1,105	880	730	595	490	430
12,900	12,967	1,115	890	740	605	500	440
12,967	13,033	1,125	900	750	615	510	450
13,033	13,100	1,135	910	760	625	520	460
13,100	13,167	1,145	920	770	635	530	470
13,167	13,233	1,155	930	780	645	540	480
13,233	13,300	1,165	940	790	655	550	490
13,300	13,367	1,175	950	800	665	560	500
13,367	13,433	1,185	960	810	675	570	510
13,433	13,500	1,195	970	820	685	580	520
13,500	13,567	1,205	980	830	695	590	530
13,567	13,633	1,215	990	840	705	600	540
13,633	13,700	1,225	1,000	850	715	610	550
13,700	13,767	1,235	1,010	860	725	620	560
13,767	13,833	1,245	1,020	870	735	630	570
13,833	13,900	1,255	1,030	880	745	640	580

If your Household Income on line 9 of your worksheet is 13,900 or more	and the number on line 10 is					
	1	2	3	4	5	6 & over
follow the steps below using the amount listed here	5,500	7,000	8,000	8,900	9,600	10,000

1. Household income (from line 9 of the worksheet) . . _____
2. Amount from table above . . . . _____
3. Subtract line 2 from line 1 . . . . _____
4. Multiply line 3 by 0.15 (15%) . . . _____
   This is your table amount. Fill in on line 12 of your worksheet.

OCCUPATION NUMBERS

Read down the list and choose the job title that is closest to your main occupation. Fill in the number listed for that job in the proper space on your form.

If you are filing a joint or combined return, each spouse should fill in an occupation number.

If you are a student or if you are temporarily disabled or unemployed, find the last job you had and fill in the number for that job on your form.

If you are retired, fill in the number 991 on your form.

If you are permanently disabled, fill in the number 992 on your form.

If your OCCUPATION is:	Your NUMBER is:
Account clerk	211
Accountant	161
Actuary	021
Adminstrative assistant	163
Administrator	162
Advertiser	135
Air traffic controller	192
Announcer	151
Anthropologist	054
Appraiser	193
Archeologist	055
Architect	001
Artist	141
Assembler	701
Assessor	187
Astronomer	026
Athlete, professional	968
Attorney	111
Auctioneer	255
Auditor	161
Baker	521
Band director	154
Banker	188
Barber	331
Bartender	311
Beautician	332
Biologist	043
Blacksmith	812
Boiler worker	612
Bookkeeper	212
Botanist	044
Brake operator	611
Brick layer	861
Broker	164
Bus driver	911
Butcher	523
Butler	301
Buyer	164
Cabinet maker	661
Caretaker	302
Carpenter	862
Carpet layer	291
Cashier	213
Certified public accountant	161
Chauffeur	918
Chemical worker	053
Chemist	027
Child care worker	305
Chiropractor	071
Claim adjuster	241
Clergy	121
Clerk, office	201
Clerk-typist	202
Coach	092
Collator	652
Computer operator	214
Construction worker	863
Contractor	172
Controller	181
Cook, Chef	313
Copywriter	131
Coroner	165
Cosmetologist	334
Counselor	041
Court reporter	206
Cutter	781
Delivery driver	912
Dental asst., Hygienist	072
Dental technician	072
Dentist	073
Deckhand	358
Designer	142
Detective, private	371
Dietician	074
Dining room attendant	312
Disabled, permanently	992
Dishwasher	314
Dispatcher	913
Doorkeeper	322
Drafter	002
Drill press operator	601
Economist	056
Editor	132
Electrician	821
Elevator operator	384
Engineer	003
Entertainer	963
Excavator	852
Executive	186
Factory worker	791
Farm service worker	421
Farmer, full-time	422
Farmer, part-time	423
Finance officer	183
Finisher	731
Fire fighter	372
Fisher	431
Food processor	522
Foreman, Forewoman	199
Forester	441
Foundry worker	511
Funeral director	176
Garbage collector	356
Gardener	402
Gas station attendant	914
Geologist	029
Grinder	702
Guard	373
Guide	357
Gunsmith	812
Heavy equipment operator	851
Highway maintenance worker	891
Historian	051
Home economist	093
Homemaker-Housewife	306
Hostess, Host	343
Hotel clerk	242
Housekeeper	323
Illustrator	143
Inspector	732
Installer	822
Instructor	094
Insurance adjustor	243
Insurance agent	254
Interviewer	166
Investigator	194
Investor	173
Iron worker	614
Janitor	381
Jeweler	703
Journalist	133
Judge	112
Keypunch operator	215
Kitchen helper	315
Laborer	383
Landlord	177
Landscaper	401
Launderer, dry cleaner	363
Lessor	177
Librarian	101
Lifeguard	376
Line repairer	823
Lithographer	971
Loan officer	189
Lobbyist	169
Locksmith	704
Logger	442
Machine operator	613
Machinist	603
Maid	324
Mail carrier	231
Mail clerk	236
Maintainer	892
Manager	184
Manufacturer	171
Marker	361
Mason	864
Mathematician	028
Mechanic	621
Medical assistant	355
Medical technologist	078
Messenger	232
Military (armed forces)	980
Miner	451
Model	295
Molder	512
Mortician	333
Musician	964
Nurse	075
Nurse's aid	352
Optician	711
Optometrist	077
Orderly, medical	353
Packager	921
Page	102
Painter, Paperhanger	841
Parking lot attendant	916
Performing artist	152
Personnel worker	167
Pharmacist	076
Photographer	144
Physician	077
Physicist	029
Pilot	195
Pipefitter	869
Planner	196
Plasterer, lather	842
Plater	501
Plumber	865
Police officer	374
Political scientist	058
Porter	382
Postal worker	235
Press tender	651
Principal, Asst. principal	095
Printer, duplicator	531
Producer, media	965
Producer, sport	966
Programmer	022
Projectionist	961
Psychiatrist	077
Psychologist	045
Public office, elective	031
Public relations worker	168
Purchasing agent	164
Radiographer	197
Railroad engineer	915
Railroad worker	893
Real Estate, Broker or Sales	185
Receptionist	233
Recreation worker	341
Repairer	631
Reporter	133
Researcher	023
Restorer	541
Retailer	174
Retired	991
Riveter	801
Roofer	866
Sales agent, securities	256
Sales clerk	293
Sales/Service rep.	257
Sales representative	251
Sanitation worker	391
Sewer	782
Secretary	203
Servicer	632
Sheet-metal worker	802
Shipping/Receiving clerk	222
Social worker	198
Sociologist	057
Statistician	025
Steamfitter	868
Stenographer	204
Stevedore	917
Stewardess, Steward	354
Stock clerk	223
Store owner	296
Superintendent	180
Supervisor	199
Surveyor	011
Switchboard operator	951
Systems analyst	012
Tailor	783
Taxi driver	918
Teacher	091
Teacher aid	096
Technician	190
Telephone operator	234
Teller	216
Tester	733
Therapist	079
Ticket seller	253
Tile setter	860
Tool and die maker	604
Traffic manager	185
Trainer	411
Trimmer	784
Truck driver	901
Trust officer	189
Typesetter	972
Typist	205
Underwriter	160
Upholsterer	785
Usher	344
Utility worker	952
Vendor	297
Veterinarian	070
Waiter, Waitress	316
Warden	379
Warehouse worker	922
Watchmaker	712
Weather observer	020
Welder	811
Wholesaler	175
Writer	134
Zoologist	046

1979 TAX TABLE

Read down the columns to find the bracket which includes your income from line 10. Fill in on line 11 of your form the tax shown to the right of your income bracket.

If your INCOME from line 10 is — at least	but less than	Your TAX is—
$ 0	$ 50	$ 0
50	100	1
100	150	2
150	200	3
200	250	4
250	300	4
300	350	5
350	400	6
400	450	7
450	500	8
500	550	8
550	600	9
600	650	10
650	700	12
700	750	13
750	800	14
800	850	15
850	900	16
900	950	17
950	1000	18
1000	1050	19
1050	1100	20
1100	1150	22
1150	1200	23
1200	1250	25
1250	1300	27
1300	1350	29
1350	1400	30
1400	1450	32
1450	1500	34
1500	1550	36
1550	1600	37
1600	1650	39
1650	1700	41
1700	1750	43
1750	1800	44
1800	1850	46
1850	1900	48
1900	1950	50
1950	2000	51
2000	2050	53
2050	2100	55
2100	2150	57
2150	2200	58
2200	2250	61
2250	2300	64
2300	2350	67
2350	2400	69
2400	2450	72
2450	2500	75
2500	2550	78
2550	2600	81
2600	2650	84
2650	2700	87
2700	2750	90
2750	2800	93
2800	2850	96
2850	2900	98
2900	2950	101
2950	3000	104
3000	3050	107
3050	3100	110
3100	3150	113
3150	3200	116
3200	3250	119
3250	3300	122
3300	3350	125
3350	3400	129
3400	3450	132
3450	3500	136
3500	3550	139
3550	3600	143
3600	3650	147
3650	3700	150
3700	3750	154
3750	3800	158
3800	3850	161
3850	3900	165
3900	3950	169
3950	4000	172
4000	4050	176
4050	4100	180
4100	4150	183
4150	4200	187
4200	4250	191
4250	4300	194
4300	4350	198
4350	4400	202
4400	4450	205
4450	4500	210
4500	4550	214
4550	4600	219
4600	4650	223
4650	4700	227
4700	4750	232
4750	4800	236
4800	4850	241
4850	4900	245
4900	4950	249
4950	5000	254
5000	5050	258
5050	5100	263
5100	5150	267
5150	5200	271
5200	5250	276
5250	5300	280
5300	5350	285
5350	5400	289
5400	5450	293
5450	5500	298
5500	5550	303
5550	5600	308
5600	5650	313
5650	5700	318
5700	5750	323
5750	5800	328
5800	5850	333
5850	5900	338
5900	5950	343
5950	6000	348
6000	6050	354
6050	6100	359
6100	6150	364
6150	6200	369
6200	6250	374
6250	6300	379
6300	6350	384
6350	6400	389
6400	6450	394
6450	6500	399
6500	6550	405
6550	6600	410
6600	6650	415
6650	6700	420
6700	6750	425
6750	6800	430
6800	6850	435
6850	6900	440
6900	6950	445
6950	7000	450
7000	7050	456
7050	7100	461
7100	7150	466
7150	7200	471
7200	7250	476
7250	7300	481
7300	7350	486
7350	7400	491
7400	7450	496
7450	7500	501
7500	7550	507
7550	7600	512
7600	7650	517
7650	7700	522
7700	7750	527
7750	7800	533
7800	7850	539
7850	7900	544
7900	7950	550
7950	8000	556
8000	8050	562
8050	8100	567
8100	8150	573
8150	8200	579
8200	8250	585
8250	8300	590
8300	8350	596
8350	8400	602
8400	8450	608
8450	8500	613
8500	8550	619
8550	8600	625
8600	8650	631
8650	8700	636
8700	8750	642
8750	8800	648
8800	8850	654
8850	8900	659
8900	8950	665
8950	9000	671
9000	9050	677
9050	9100	682
9100	9150	688
9150	9200	694
9200	9250	700
9250	9300	705
9300	9350	711
9350	9400	717
9400	9450	723
9450	9500	728
9500	9550	734
9550	9600	740
9600	9650	746
9650	9700	751
9700	9750	757
9750	9800	763
9800	9850	769
9850	9900	774
9900	9950	780
9950	10000	787
10000	10050	793
10050	10100	800
10100	10150	806
10150	10200	812
10200	10250	819
10250	10300	825
10300	10350	832
10350	10400	838
10400	10450	844
10450	10500	851
10500	10550	857
10550	10600	864
10600	10650	870
10650	10700	876
10700	10750	883
10750	10800	889
10800	10850	896
10850	10900	902
10900	10950	908
10950	11000	915
11000	11050	921
11050	11100	928
11100	11150	934
11150	11200	940
11200	11250	947
11250	11300	953
11300	11350	960
11350	11400	966
11400	11450	972
11450	11500	979
11500	11550	985
11550	11600	992
11600	11650	998
11650	11700	1004
11700	11750	1011
11750	11800	1017
11800	11850	1024
11850	11900	1030
11900	11950	1036
11950	12000	1043
12000	12050	1049
12050	12100	1056
12100	12150	1062
12150	12200	1068
12200	12250	1075
12250	12300	1081
12300	12350	1088
12350	12400	1094
12400	12450	1100
12450	12500	1107
12500	12550	1113
12550	12600	1120
12600	12650	1126
12650	12700	1132
12700	12750	1139
12750	12800	1145
12800	12850	1152
12850	12900	1158
12900	12950	1164
12950	13000	1171
13000	13050	1177
13050	13100	1184
13100	13150	1190
13150	13200	1196
13200	13250	1203
13250	13300	1209
13300	13350	1216
13350	13400	1222
13400	13450	1228
13450	13500	1235
13500	13550	1241
13550	13600	1248
13600	13650	1254
13650	13700	1260
13700	13750	1267
13750	13800	1273
13800	13850	1280
13850	13900	1287
13900	13950	1294
13950	14000	1301
14000	14050	1308
14050	14100	1315
14100	14150	1322
14150	14200	1329
14200	14250	1336
14250	14300	1343
14300	14350	1350
14350	14400	1357
14400	14450	1364
14450	14500	1371
14500	14550	1378
14550	14600	1385
14600	14650	1392
14650	14700	1399
14700	14750	1406
14750	14800	1413
14800	14850	1420
14850	14900	1427
14900	14950	1434
14950	15000	1441
15000	15050	1448
15050	15100	1455
15100	15150	1462
15150	15200	1469
15200	15250	1476
15250	15300	1483
15300	15350	1490
15350	15400	1497
15400	15450	1504
15450	15500	1511
15500	15550	1518
15550	15600	1525
15600	15650	1532
15650	15700	1539
15700	15750	1546
15750	15800	1553
15800	15850	1560
15850	15900	1567
15900	15950	1574
15950	16000	1581
16000	16050	1588
16050	16100	1595
16100	16150	1602
16150	16200	1609
16200	16250	1616
16250	16300	1623
16300	16350	1630
16350	16400	1637
16400	16450	1644
16450	16500	1651
16500	16550	1658
16550	16600	1665
16600	16650	1672
16650	16700	1679
16700	16750	1686
16750	16800	1693
16800	16850	1700
16850	16900	1707
16900	16950	1714
16950	17000	1721
17000	17050	1728
17050	17100	1735
17100	17150	1742
17150	17200	1749
17200	17250	1756
17250	17300	1763
17300	17350	1770
17350	17400	1777
17400	17450	1784
17450	17500	1791
17500	17550	1798
17550	17600	1805
17600	17650	1812
17650	17700	1819
17700	17750	1826
17750	17800	1833
17800	17850	1840
17850	17900	1847
17900	17950	1854
17950	18000	1861
18000	18050	1868
18050	18100	1875
18100	18150	1882
18150	18200	1889
18200	18250	1896
18250	18300	1903
18300	18350	1910
18350	18400	1917
18400	18450	1924
18450	18500	1931
18500	18550	1938
18550	18600	1945
18600	18650	1952
18650	18700	1959
18700	18750	1966
18750	18800	1973
18800	18850	1980
18850	18900	1987
18900	18950	1994
18950	19000	2001
19000	19050	2008
19050	19100	2015
19100	19150	2022
19150	19200	2029
19200	19250	2036
19250	19300	2043
19300	19350	2050
19350	19400	2057
19400	19450	2064
19450	19500	2071
19500	19550	2078
19550	19600	2085
19600	19650	2092
19650	19700	2099
19700	19750	2106
19750	19800	2113
19800	19850	2120
19850	19900	2127
19900	19950	2134
19950	20000	2141

$20,000 or more use tax rate schedule below

If your INCOME from line 10 is— at least	but less than	Your TAX is—
$20,000	$22,022	$2,145 +14% of the amount over— $20,000
22,022	30,280	2,428 +15% 22,022
30,280	44,043	3,667 +16% 30,280
44,043 or over		5,869 +17% 44,043

FORMS and SCHEDULES

You may need one of the forms or schedules listed below to complete your income tax return. To get the ones you need, call one of the numbers on the front of this booklet, or write:

Minnesota Department of Revenue
Income Tax Division
St. Paul, Minnesota 55145

Forms

M-1X	Amended Individual Income Tax Return
M-5	Minnesota Apportionment Data
M-14	Declaration of Estimated Tax
M-115	Affidavit for North Dakota and Wisconsin Residents — Exemption from Minnesota Income Taxes
M-506	Statement of Claimant to Refund Due-Deceased Taxpayer
M-522E	Application for Extension to File Income Tax Return
MW-6	Residence Affidavit for Nonresident Employee

Schedules

M-1C	Deduction for Federal Income Taxes
M-1CR	Credit for Taxes Paid to Another State or Province
M-1F	Farm Loss Modification
M-1LS	Special 10-Year Averaging Method
M-1M	Modification to Federal Adjusted Gross Income
M-1MT	Computation of Minimum Tax
EAC	Exempt Agricultural Electricity Credit
PC	Pollution Control Credit
REC	Residential Energy Credit

—or you can stop in at one of these offices:

AUSTIN
301 South Main Street
Open Monday, 8 am-4:30 pm

BRAINERD
108 South Sixth Street
Open Mon-Fri, 8 am-4:30 pm

DULUTH
Lonsdale Building, Room 412
300 West Superior Street
Open Mon-Fri, 8 am-4:30 pm

MANKATO
1120 South Avenue
North Mankato
Open Mon-Fri, 8 am-4:30 pm

MARSHALL
Towns Edge Plaza
1301 East College Drive
Open Monday, 8 am-4:30 pm

MINNEAPOLIS
Minneapolis Grain Exchange Building
Room 220
400 South 4th Street
Open Mon-Fri, 8 am-4:30 p.m.

MOORHEAD
8th Street & 4th Ave. S.
Townsite Center
Room 200
Open Mon-Fri, 8 am-4:30 pm

ROCHESTER
316 Elton Hills Drive
Open Mon-Fri, 8 am-4:30 pm

ST. CLOUD
2700 First Street North
Suite 103
Open Mon-Fri, 8 am-4:30 pm

ST. PAUL
395 North Robert Street
Corner of 6th and Robert
Open Mon-Fri, 8 am-4:30 pm

WILLMAR
706 South 1st Street
Open Monday, 8 am-4:30 pm